

## EXHIBIT A

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			HOURS	
10/24/2011	AJO	Prepare second interim fee application.	1.80	
10/25/2011	AJO	Complete initial draft of second interim fee application and e-mail same to P. O'Malley.	2.80	
11/10/2011	PJO	Review and revisions to the second interim fee application.	3.00	
11/11/2011	PJO	Final review and revisions to the second interim fee application.	2.00	
12/16/2011	PJO	Preparation and review of the DSI fee order.	0.20	
		Fee Application/Client Billing	9.80	4,484.00
12/14/2011	EML	Participate in Bankruptcy Court hearing on various litigation and fee applications.	1.50	
08/06/2012	PJO	Participate in telephonic hearing on timing of the plan and disclosure statement hearing.	0.50	
		Attend Court Hrgs/Rev Pleadgs	2.00	852.50
09/08/2011	AJO	Reconcile cash receipts posted to accounts receivable liquidation analysis and total cash attributable to accounts receivable including adjustments for inventory sales and contract receipts.	0.80	
09/20/2011	AJO	Update cumulative cash receipts summary for recent cash receipts.	0.30	
	AJO	Post recent cash receipts to accounts receivable liquidation analysis and reconcile cash receipts.	0.30	
	AJO	Prepare three-week disbursements budget and e-mail to L. Lynch for approval.	0.50	
09/22/2011	AJO	Prepare deposit for checks received and arrange for deposit being taken to the bank.	0.30	
	AJO	Update cumulative cash receipts schedule for today's deposits.	0.20	
09/28/2011	AJO	Update cumulative cash receipts summary.	0.20	
09/29/2011	AJO	Update cash files for September activity.	0.50	
09/30/2011	EML	Review and edit comments in updated liquidation analysis prior to submission to Baker & Daniels.	1.20	
10/04/2011	EML	Telephone call with A. Omori regarding editing changes to liquidation analysis.	1.10	
	EML	Review final turn of liquidation analysis and distribute same to Baker and Daniels.	0.30	

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			HOURS
10/10/2011	EML	Review the first draft of the new three-month budget.	0.30
	AJO	Prepare draft budget for October through December.	0.80
	AJO	Telephone conversations with and e-mails to J. Finchum and B. Royalty requesting September 2008 accounts receivable report for use in preparing the solvency analysis.	0.40
10/11/2011	EML	Review draft budget and submit suggested edits to A. Omori.	0.50
	AJO	Prepare disbursements budget for the three weeks ending October 14th.	0.50
10/18/2011	AJO	Review and modify cumulative cash receipts summary to facilitate the review of recent cash receipts for research.	0.40
	AJO	Begin copying and organization of cash receipt documents for research and eventual filing with the court.	3.40
10/19/2011	AJO	Revise the October through December DSI fees and expense budget and e-mail to P. O'Malley and L. Lynch.	0.30
	AJO	Prepare disbursements budget for the two weeks ending October 28th.	0.30
10/20/2011	EML	Review and modification of ninety-day professional fee budget.	0.30
10/21/2011	AJO	Review, format and distribute DSI's October through December budget per the telephone conversation with L. Lynch.	0.30
10/24/2011	AJO	E-mails from W. Ponader of Baker & Daniels and responses to W. Ponader and L. Lynch regarding DSI's fourth quarter budget.	0.20
10/26/2011	AJO	Update actual reporting through September 30th.	2.80
10/27/2011	AJO	Complete preparation of actual reporting through September 30th.	0.80
	AJO	Prepare draft professional fee budget for DSI for October - December 2011.	0.60
	AJO	Extend actual reporting file to accommodate information through December 31st.	0.80
	AJO	Review and revise professional fee budget per comments from L. Lynch.	0.50
	AJO	Complete actual reporting through October 21st.	1.40
10/28/2011	EML	Review fee budgets and budget-to-actual files.	0.80
	AJO	Prepare budget-to-actual for DSI's fees and expenses through September.	0.80
	AJO	Create schedule of actuals through September 30th and through October 21st and expense budget through December 31st and e-mail to L. Lynch.	0.80
	AJO	Prepare the Baker & Daniels monthly actual fee worksheets.	1.10
10/31/2011	AJO	Review and verify weekly budget-to-actual fees for Baker & Daniels through September.	1.50
11/21/2011	EML	Telephone calls and e-mails to and from A. Omori and	

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			HOURS
		T. Hall of Baker regarding modifications to accrual based operating expense budget.	0.40
	AJO	Prepare schedule of actual cash activity through November 18, 2011.	0.80
	AJO	Prepare expense budget through December 31, 2011.	1.00
	AJO	Review and approve invoices and prepare disbursements budget for the four-week period ending November 25, 2011.	0.80
11/22/2011	AJO	Telephone conversation with L. Lynch regarding budget-to-actual issues.	0.10
	AJO	Briefly review the draft budget for the four-week period ending November 25, 2011 and e-mail to L. Lynch with attachments.	0.20
	AJO	Calculate available funds for Exhibit A of Purchase Money Claims Order Less Reserved Funds and e-mail to T. Hall regarding difference in calculation.	0.70
	AJO	Review e-mail from T. Hall of Baker & Daniels regarding the Purchase Money Claims Order calculation and e-mail to J. Knauer regarding agreed upon transfer amount.	0.20
11/29/2011	AJO	Review documentation supporting First Bank's Purchase Money Claim #253 continuing with attempt to background listed transactions.	2.20
11/30/2011	EML	Telephone call with D. DeNeal of Baker regarding tracing of four transactions in the purchase money claims report for additional backgrounding.	0.40
	AJO	Begin analysis of additional First Bank Purchase Money Claim objections.	1.40
12/05/2011	AJO	Download and briefly review documents forwarded by First Bank regarding their purchase money objection.	0.60
12/06/2011	AJO	Update liquidation analysis to November 18th.	1.20
12/07/2011	AJO	Revise draft liquidation analysis per telephone conversation with L. Lynch and forward to P. O'Malley and T. Hall of Baker & Daniels for review, noting significant items.	0.50
12/09/2011	AJO	Update and distribute liquidation analysis as of November 18th.	0.60
12/19/2011	AJO	Review operating budget in light of approved fee applications.	0.50
01/09/2012	EML	Prepare e-mail summary of primary changes to the updated liquidation analysis file for K. Toner of Faegre Baker Daniels.	1.10
01/11/2012	EML	Review budget-to-actual and must-do/may-do categorization, including discussion with A. Omori regarding same in order to prepare updates to same.	0.50
	AJO	Review files and e-mails to forward the most recent budget to T. Hall of Faegre Baker Daniels.	0.20
01/20/2012	EML	Telephone call with W. Ponader of Faegre Baker Daniels regarding Q1 budget and e-mail to P. O'Malley regarding same.	0.40

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			HOURS
01/23/2012	EML	Review and propose changes to the first quarter of DSI's professional fee budget.	0.40
	PJO	Draft DSI's budget for first quarter of 2012.	0.40
01/24/2012	EML	Review DSI's proposed budget for Q1 2012 and provide edits and comments thereto in an e-mail to P. O'Malley and A. Omori.	0.40
	PJO	Revise first quarter 2012 budget and format suitable for posting to the trustee's website.	0.40
	AJO	Prepare budget summary for professional services for the first quarter of 2012.	1.60
	AJO	E-mails from and to W. Ponader of Faegre Baker Daniels regarding the first quarter budget.	0.20
01/25/2012	AJO	Research and reply to e-mail from W. Ponader of Faegre Baker Daniels regarding budget issues.	0.10
	AJO	Modify first quarter 2012 budget per discussion with W. Ponader of Faegre Baker Daniels.	0.30
	AJO	Revise the first quarter 2012 budget per the telephone conversations with W. Ponader of Faegre Baker Daniels.	0.20
	AJO	Review and forward the fourth quarter 2011 professional fee budget and cumulative cash receipts and disbursements through November 18th to W. Ponader of Faegre Baker Daniels for posting to the trustee's blog.	0.40
01/26/2012	AJO	Prepare budget for the four-week period ending January 27, 2012.	1.50
01/27/2012	AJO	Revise first quarter budget per request of W. Ponader of Faegre Baker Daniels.	0.10
	AJO	Review and respond to e-mail from T. Hall of Faegre Baker Daniels regarding actual reporting.	0.10
	AJO	Review and respond to e-mails from J. Knauer regarding liquidation analysis.	0.30
	AJO	Update actual reporting through December 31, 2011.	1.40
	AJO	Begin updating liquidation analysis as of December 31, 2011.	0.80
01/30/2012	PJO	Review and revise report of cash receipts and disbursements for distribution to creditor group.	0.30
	AJO	E-mails from and to T. Hall of Faegre Baker Daniels regarding request for actual reporting for posting to the trustee's blog.	0.10
	AJO	Prepare cash summary through December 31 2011 in format consistent with T. Hall's November 18, 2011 summary for posting to the trustee's blog.	1.80
	AJO	E-mail the approved disbursements budget and supporting invoices for the four weeks ending January 27, 2012, including e-mails to and from L. Lynch regarding Fifth Third Bank's approval of the budget.	0.30
01/31/2012	EML	Review and respond to e-mails from T. Hall and W. Ponader regarding the operating budget history given to the bank.	0.40
02/14/2012	AJO	Update liquidation analysis for actual cash receipts and paid plus accrued operating expenses.	0.50
	AJO	Circulate liquidation analysis for updating of expected recovery values.	0.20

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			HOURS
02/15/2012	AJO	Prepare professional fee analysis by professional, paid versus accrued by month.	0.80
02/17/2012	EML	Review the summary budget information files for completeness prior to delivery to W. Ponader of Faegre Baker.	0.40
	AJO	E-mails to and from P. O'Malley and L. Lynch regarding budgets to be sent to W. Ponader of Faegre Baker Daniels for posting to the trustee's blog.	0.40
02/22/2012	AJO	Review, update and reconcile analysis of cash receipts for inventory, accounts receivable and other sources.	1.20
02/23/2012	AJO	Update cash receipts schedule through January 31st.	0.80
	AJO	Create schedule of accounts receivable cash receipts after 12/6/10.	0.40
02/24/2012	AJO	Review the 13-week budget-to-actual schedule and reconcile same.	0.40
	AJO	Review budget schedules to calculate operating expenses versus cap.	0.80
02/27/2012	AJO	Prepare schedule of actual receipts and disbursements through January 27, 2012.	1.00
	AJO	Summarize cash receipts and disbursements by month through January 27, 2012.	0.60
02/29/2012	AJO	Review and modify cash summaries through January 27, 2012.	0.80
	AJO	Review and update professional fee analysis through January.	1.10
03/15/2012	AJO	Review accumulated invoices and prepare disbursements budget for the seven-week period ending 3/15/2012.	1.00
03/20/2012	AJO	Prepare schedule of actual cash receipts and disbursements through February 24, 2012.	0.60
	AJO	Update schedule of actual cash receipts and disbursements by month.	0.40
03/22/2012	AJO	E-mails from and to T. Hall of Faegre Baker Daniels regarding professional fee allocation.	0.20
	AJO	Revise actual reporting through February 24, 2012 per the discussion with L. Lynch.	0.20
	AJO	Telephone call from J. Knauer regarding cash reporting and professional fee allocation.	0.20
	AJO	Update Faegre Baker Daniels professional fees by category through February.	0.80
	AJO	Prepare summary of DSI fees by category through January.	1.00
	AJO	Prepare summary by professional of "must do" and "may do" professional fees.	0.70
03/23/2012	AJO	Prepare professional fee schedule of "must do"/"may do" categories for distribution.	0.40
	AJO	Analyze professional fees paid by "must do" and "may do" categories per e-mail from J. Knauer.	0.90
03/29/2012	AJO	Research "Must Do"/"May Do" classification of	

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			HOURS
		professional fees, including review of e-mail chain sent by J. Knauer regarding same.	0.70
	AJO	E-mails from and to J. Knauer regarding the "Must Do"/"May Do" disbursement schedule.	0.20
04/04/2012	EML	Review the updated operating disbursement budget prior to delivery to J. Bosco of Fifth Third.	0.30
	AJO	Prepare operating expense schedule with actuals through 2/24/12 and forecast through 6/29/12.	0.80
	AJO	Revise operating expense forecast per the telephone conversation with L. Lynch.	0.30
04/09/2012	AJO	Revise the accounts receivable liquidation analysis schedule for new invoices.	0.80
04/10/2012	EML	Review the updated liquidation analysis and provided edits of same back to A.Omori.	1.10
	AJO	Revise accounts receivable liquidation analysis per telephone conversation with L. Lynch.	0.50
04/17/2012	AJO	Prepare six-month detailed disbursement listing.	1.30
	AJO	Update actual cash reporting schedules.	0.80
	AJO	Update actual cash reporting by month schedule.	0.40
04/18/2012	EML	Review the updated liquidation analysis prior to distribution to J. Carr of Faegre Baker.	0.20
	AJO	Update Faegre Baker Daniels fees by "Must Do"/"May Do" categories, including e-mail to S. Korn of Faegre Baker Daniels requesting missing weeks.	0.80
04/19/2012	EML	Review the updated accrued professional fees file prior to distribution.	0.60
	AJO	Update the Faegre Baker Daniels fees and expenses by "Must Do"/"May Do" categories through March 31, 2012 per additional weeks e-mailed by S. Korn of Faegre Baker Daniels.	0.40
	AJO	Prepare the summary schedule of professional fees paid and accrued, and by "Must Do"/"May Do" categories.	1.20
	AJO	Revise the liquidation analysis to reconcile to the operating expense analysis.	0.30
	AJO	Revise the schedule of operating expenses.	0.70
04/20/2012	AJO	Create distribution version of the liquidation analysis in Excel and e-mail to J. Knauer.	0.30
04/30/2012	AJO	Research and revisions to accounts receivable liquidation analysis.	0.80
05/04/2012	EML	Prepare for telephone call with T. Hall regarding liquidation analysis.	0.60
	EML	Telephone call with T. Hall regarding the updated liquidation analysis.	0.10
05/23/2012	AJO	Update and reconcile April cash activity.	0.80
06/13/2012	AJO	Set up actual reporting file to accommodate receipts and disbursements through June 30th.	0.50
	AJO	Update actual reporting for weekly April and May cash receipts and disbursements activity.	1.10
	AJO	Prepare actual cash receipts and disbursements report by month through June 1, 2012.	0.70

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			HOURS
	AJO	Review e-mail from J. Knauer with Wells Fargo's request for actual reporting and forward same to L. Lynch.	0.10
06/14/2012	AJO	Revise actual reporting by month through June 1, 2012.	0.20
06/15/2012	AJO	Begin preparation of monthly disbursements budget, including review of selected invoices.	1.30
06/18/2012	AJO	Prepare cumulative analysis of disbursements by category for budgeting monthly disbursements.	1.90
	AJO	Analyze cumulative disbursements data to determine budgeted amounts for June, July and August.	0.80
	AJO	Prepare disbursements budget for June, July and August.	0.80
06/20/2012	AJO	Review and revise June and July disbursements budget.	0.60
	AJO	Review and finalize June and July disbursements budget and forward to L. Lynch.	0.30
07/10/2012	AJO	Update professional fees by must do/may do categories through May 2012.	2.40
07/11/2012	AJO	Review and update the draft May must do/may do fee analysis.	0.50
07/12/2012	AJO	Update cash receipts and disbursements for June.	0.80
07/17/2012	AJO	Prepare schedule of actual cash receipts and disbursements for the four-week period ending June 29th.	0.80
	AJO	Prepare schedule of monthly actual receipts and disbursements through June 29th.	0.50
	AJO	Format the liquidation analysis for update as of June 29th, including updating actual cash receipts and disbursements.	0.70
07/20/2012	AJO	Update liquidation analysis for actual and accrued expenses through June 30th.	0.80
08/14/2012	AJO	Prepare the August and September disbursements budget.	0.60
08/31/2012	AJO	Prepare report with actual receipts and disbursements for the four-week period ending 7/27/12.	0.90
	AJO	Prepare monthly summary of receipts and disbursements through July 2012.	0.50
09/13/2012	EML	Review the updated liquidation analysis received from A. Omori and prepare edits to same.	1.70
09/14/2012	EML	Review the updated accounts receivable liquidation analysis and prepare the schedule detailing additional edits which need to occur in order for the file to properly reflect values which have been updated from the branch inventory review.	3.30
	AJO	Reconcile the August bank statements.	0.40
09/18/2012	EML	Prepare the final edits to the schedule reconciling	



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			HOURS	
		liquidation analysis.	1.80	
09/24/2012	AJO	Review the accounts receivable liquidation analysis file to research and fill in the missing cattle source from invoice copies and other sources.	2.30	
	AJO	Look up vendor numbers in the master file to translate the vendor numbers to the vendor names for source of cattle on the accounts receivable liquidation analysis.	1.00	
09/25/2012	AJO	Update accounts receivable liquidation analysis for "customer paid supplier" and "supplier seized cattle" per the E4 cattle schedule prepared by L. Lynch.	0.70	
09/26/2012	AJO	Update the August liquidation analysis schedule.	0.40	
09/28/2012	AJO	Prepare cash receipts summary for L. Lynch.	0.50	
10/10/2012	AJO	Prepare summary of DSI and Faegre Baker Daniels professional fees by "Must Do/May Do" categories through August 2012.	1.20	
10/11/2012	AJO	Continue preparation of the professional fee analysis through August 2012.	1.80	
	AJO	Prepare the five-week actual cash receipts and disbursements schedule through August 31, 2012.	1.00	
	AJO	Prepare the monthly summary of actual cash receipts and disbursements schedule through August 31, 2012.	0.60	
	AJO	Revise the "Must Do/May Do" professional fee schedule per comments from L. Lynch.	0.30	
10/16/2012	AJO	Record and reconcile September cash activity.	1.20	
	AJO	Review and record signed disbursement checks.	0.90	
	AJO	Update cash receipts schedule through September 30, 2012.	0.40	
10/22/2012	AJO	Prepare four-week actual cash receipts and disbursements through September 30, 2012.	0.80	
	AJO	Prepare the monthly actual cash receipts and disbursements through September 2012.	0.60	
		Business Analysis	118.10	44,641.00
07/21/2012	EML	Review disclosure statement.	2.10	
07/23/2012	EML	Prepare and distribute edits to the disclosure statement.	2.70	
	EML	Telephone conference call with J. Carr and T. Hall of Faegre Baker, J. Knauer, trustee, and P. O'Malley regarding the disclosure statement.	0.20	
	PJO	Review draft disclosure statement and provide comments.	0.30	
	PJO	Telephone conference call with L. Lynch, J. Carr and T. Hall to discuss DSI exhibits to be used in the disclosure statement.	0.20	
10/16/2012	EML	Prepare expanded list of parties which have benefits from payments from ELC's assets for T. Hall of Faegre Baker.	2.70	
	EML	Telephone conference call with T. Hall of Faegre Baker and P. O'Malley regarding the hearing on October 19th on the disclosure statement.	0.30	

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			HOURS	
	AJO	Modify third party action worksheet prepared by L. Lynch to include unpaid accounts receivable accounts and instances in which a customer paid the branch manager.	0.70	
	AJO	Modify third party action worksheet to reflect additional changes per L. Lynch and notes receivable per files.	0.40	
	PJO	Telephone call with L. Lynch and T. Hall to discuss expectations for Friday's hearing and possible testimony by DSI.	0.30	
10/17/2012	EML	Prepare schedule related to other potential causes of action for T. Hall of Faegre Baker.	3.20	
	AJO	Review vendors with no claims filed to evaluate which should be added to the potential litigation list.	1.00	
	AJO	Begin preliminary identification of creditors to be included in the potential litigation list.	1.60	
10/18/2012	EML	Continue preparation of schedule for T. Hall of Faegre Baker for inclusion in the disclosure statement relating to additional potential causes of action parties.	2.90	
	AJO	Review and revise the potential litigation parties list, including revisions to accounts receivable, farmers/truckers paid by E. Edens and other modifications.	1.00	
10/22/2012	EML	Prepare schedule of potential preference payments to certain ELC insiders, including branch managers.	2.30	
10/23/2012	EML	Prepare updates to the potential litigation schedule and supporting schedules relating to the GP Cattle payments to Atkinson.	1.60	
	AJO	Update potential litigation party list for instances in which customers paid branch and other customer-related issues.	0.70	
	AJO	Update potential litigation party list for payments under J. Gibson and G. Gibson accounts.	0.80	
		Plan of Reorg./Disclosure Stmt	25.00	9,875.00
03/13/2012	AJO	Research the bankruptcy schedules and Statement of Financial Affairs changes to be made.	0.60	
	AJO	E-mails from and to P. O'Malley and L. Lynch regarding amendments to the bankruptcy schedules and Statement of Financial Affairs, including research regarding same.	0.30	
	PJO	Correspondence regarding possible amendments to the schedules and Statement of Financial Affairs.	0.20	
03/14/2012	EML	Evaluate proposed changes to the inventory values in statements and schedules; e-mail to J. Knauer and T. Hall regarding same.	0.20	
	EML	Telephone call with T. Hall of Faegre Baker regarding amended schedules.	0.60	
	EML	Telephone call with J. Knauer of Kroger, Gardis regarding modified statements and schedules.	0.20	
	EML	Prepare changes to the inventory presentation for statements and schedules.	0.30	
	AJO	Research accounts receivable files to develop a revised bankruptcy schedule exhibit.	0.40	
	AJO	Prepare inventory schedule for the bankruptcy		

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			HOURS	
		schedules revision.	0.20	
	AJO	Prepare accounts receivable exhibit for the bankruptcy schedules restatement.	0.80	
	AJO	Numerous e-mails to and from P. O'Malley, L. Lynch, T. Hall of Faegre Baker Daniels and S. White of Hoover Hull regarding the bankruptcy schedules and Statement of Financial Affairs revisions.	0.50	
	AJO	Prepare prospective change to the bankruptcy schedules and Statement of Financial Affairs and e-mail to T. Hall and J. Carr of Faegre Baker Daniels, S. White of Hoover Hull, J. Knauer, P. O'Malley and L. Lynch, including e-mail to S. Herendeen of Faegre Baker Daniels for her information.	0.40	
	AJO	Review and respond to e-mails from T. Hall of Faegre Baker Daniels regarding proposed changes to the bankruptcy schedules and Statement of Financial Affairs.	0.30	
	AJO	E-mails to and from S. Herendeen of Faegre Baker Daniels regarding the revised bankruptcy schedules and Statement of Financial Affairs, including research related to original filing.	0.60	
10/31/2012	AJO	Modify the contract schedules used for the Bankruptcy Schedules to add to the mailing address from the master file per the request of S. Herendeen of Faegre Baker Daniels.	0.90	
		Bankruptcy Schedules	6.50	2,498.50
09/16/2011	AJO	E-mails from and to J. Knauer regarding July operating report.	0.10	
	AJO	E-mails to W. Ponader of Baker & Daniels, L. Vazquez and H. Schuyler of KGR requesting information for July and August operating reports.	0.30	
09/19/2011	PJO	Review of monthly operating reports for July and August.	0.30	
	AJO	Prepare Exhibits A and B for the August monthly operating report.	1.80	
	AJO	Prepare professional fee schedule to calculate fees for July and August operating reports.	1.10	
	AJO	Revise the August Schedule B.	0.40	
	AJO	Prepare July accounts receivable schedule for the operating report.	0.80	
	AJO	Prepare August accounts receivable schedule for operating report.	0.50	
	AJO	Assemble, review and revise as necessary the July operating report.	0.70	
	AJO	Assemble, review and revise as necessary the August operating report.	1.00	
09/20/2011	AJO	Telephone call to J. Knauer regarding monthly operating report issues.	0.10	
10/06/2011	AJO	E-mails to and from H. Schuyler of KGR requesting September bank statements when available for preparation of monthly operating report.	0.10	
10/11/2011	AJO	Update September cash activity and format Exhibits B and C for the September operating report.	1.50	
10/14/2011	AJO	Prepare accounts receivable report for September		

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			HOURS
		operating report based on October 4th accounts receivable analysis file.	0.80
	AJO	Revise and print September Exhibits B and C for operating report.	0.30
	AJO	Update schedule of professional fees for September operating report.	0.40
	AJO	Prepare and assemble September operating reports documents in a PDF file.	1.20
	AJO	Print and review the September operating report.	0.40
10/19/2011	AJO	Revise the September operating report package to include the revised accounts receivable report.	0.20
	PJO	Review of the monthly operating report for the month of September.	0.30
10/20/2011	AJO	E-mails to and from P. O'Malley regarding the September operating report, make final changes, review the report and e-mail file to J. Knauer for his review, signature and filing with the court.	0.40
11/01/2011	EML	Prepare the draft blog entry to address changes in the accounts receivable balances reflected in the monthly operating report.	0.60
11/21/2011	EML	Prepare for conference call with Baker & Daniels regarding changes to the accounts receivable balances reflected in the monthly operating report.	0.70
	EML	Telephone call with T. Hall of Baker regarding changes to the accounts receivable balances as reflected in the monthly operating report.	0.50
	AJO	Prepare and reconcile cash schedules for the October operating report.	1.10
11/22/2011	EML	Review the adjusted account balance to be included in the monthly operating report.	0.40
	AJO	Prepare the October operating report cash schedules, Exhibits B and C, including e-mails to B. Royalty requesting documents.	1.00
	AJO	Update accounts receivable schedule for the October operating report, including reclassification of categories per the advice of J. Knauer and e-mails to and from L. Lynch regarding cash application issues.	1.20
	AJO	Prepare October operating report.	2.00
11/28/2011	PJO	Review of draft monthly operating report for October 2011.	0.20
	AJO	Review approvals of the operating report from P. O'Malley and L. Lynch and forward operating report file to J. Knauer and H. Schuyler of KGR for filing.	0.20
	AJO	Review e-mail from H. Schuyler of KGR regarding operating report filing and forward same to P. O'Malley and L. Lynch.	0.10
12/20/2011	AJO	Prepare Exhibits B and C for the November operating report.	1.40
	AJO	Prepare accounts receivable report for the November operating report.	1.00
	AJO	Begin changes to the operating report template for the November operating report.	0.80
12/21/2011	AJO	Complete November operating report in draft form.	2.30

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			HOURS
12/22/2011	PJO	Review of the November monthly operating report.	0.20
	AJO	Revise November operating report per the discussion with P. O'Malley and forward same to J. Knauer for review, signing and filing.	0.50
01/06/2012	AJO	Begin preparation of December cash exhibits for the operating report.	0.50
01/25/2012	AJO	Prepare Exhibits B and C for the December operating report.	1.20
01/27/2012	AJO	Update the December Exhibits B and C, including e-mails to B. Royalty and H. Schuyler of KGR, with information requests.	0.50
	AJO	Prepare December accounts receivable exhibit.	0.30
	AJO	Update December professional fee schedule for operating report disclosures.	1.30
01/30/2012	AJO	Complete the draft December operating report.	2.10
	AJO	E-mail the approved December 2011 operating report for review, approval, signature and filing.	0.20
	AJO	Revise the December 2011 operating report, including e-mails from and to J. Knauer regarding the National Cattlemen's Association deposit.	0.20
01/31/2012	AJO	Final revisions to the December 2011 operating report, including e-mails from and to J. Knauer regarding same.	0.40
02/14/2012	AJO	Prepare Exhibits B and C for the January operating report.	1.10
02/15/2012	AJO	Calculate the professional fees for the January operating report.	0.50
	AJO	Update the accounts receivable schedule through January 31st for the operating report.	0.50
	AJO	Prepare the January operating report.	1.50
02/22/2012	PJO	Review of January 2012 monthly operating report.	0.30
	AJO	Review the January operating report packet and e-mail to J. Knauer for review, approval, signature and filing.	0.40
03/14/2012	AJO	Begin preparation of Exhibits B and C for the February operating report, including e-mail to H. Schuyler of KGR with questions.	0.80
03/15/2012	EML	Review draft 1106 report as requested by T. Hall of Faegre Baker and provide suggested edits to same.	0.70
	EML	Telephone call with T. Hall of Faegre Baker regarding 1106 memo.	0.30
03/16/2012	EML	Review the revised draft of the 1106 report as requested by T. Hall of Faegre Baker and distribute modifications to same to T. Hall.	0.40
	AJO	Review the trustee's first 1106 report, research and note corrections to same.	0.80
03/19/2012	AJO	Format and print February 2012 accounts receivable report for operating report.	0.40

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			HOURS
03/20/2012	AJO	Update Exhibits B and C for the February operating report.	0.40
03/22/2012	EML	Review the updated monthly operating report through the end of February prior to distribution to Faegre Baker, including telephone call with A. Omori regarding edits to same.	0.80
03/23/2012	AJO	Begin preparation of professional fee schedule for the February operating report.	0.60
	AJO	Prepare supplemental schedules for the February operating report.	0.40
	AJO	Begin preparation of February operating report template.	0.50
	AJO	Update February 29, 2012 accounts receivable schedule.	0.30
03/26/2012	AJO	Prepare professional fee schedule for February's operating report.	0.60
	AJO	Continue preparation of the February operating report and exhibits.	1.80
03/27/2012	AJO	Prepare and revise the accounts receivable schedule for the February operating report.	0.50
	AJO	Prepare the February operating report package.	1.30
03/28/2012	AJO	Modify the February operating report per comments received.	0.60
03/29/2012	EML	Review e-mails from J. Knauer and A. Omori regarding operating expense categorizations.	0.20
04/17/2012	AJO	Update cash exhibits for the March operating report.	0.90
04/18/2012	AJO	Update the March cash exhibits per e-mails received from B. Royalty and H. Schuyler of KGR.	0.40
	AJO	Review and update the accounts receivable schedule through March 31st and format for attachment to operating report.	1.20
04/20/2012	AJO	Review the revised accounts receivable report for use in the March operating report, reconciling against various versions of report.	0.80
05/08/2012	AJO	Prepare accounts receivable schedule for March operating report.	1.20
05/09/2012	AJO	Prepare the March operating report.	2.70
	AJO	Begin preparation of cash receipts and disbursements schedule for April.	0.80
05/16/2012	AJO	E-mails from and to T. Hall of Faegre Baker Daniels regarding the U.S. Trustee's issues.	0.10
05/18/2012	AJO	Revise March operating report for accounts receivable disclosures and attachment.	0.60
	AJO	Review revised March operating report.	0.20
	AJO	Telephone call to T. Meeker, U.S. Trustee's Office analyst, regarding status.	0.10
05/23/2012	AJO	Prepare Exhibits B and C for the April operating report.	0.60

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			HOURS
	AJO	Prepare worksheet with April professional fees for operating report, including e-mail to S. Korn of Faegre Baker Daniels regarding missing weekly totals.	0.70
05/24/2012	EML	Review monthly operating report and provide edits to A. Omori regarding same.	0.40
	AJO	Prepare revised March accounts receivable report for operating report per discussion with L. Lynch.	1.20
	AJO	Reconcile March accounts receivable changes to previous reports.	0.70
	AJO	Revise March operating report for accounts receivable disclosures and attachments.	0.80
	AJO	Prepare April accounts receivable schedule for operating report.	0.60
	AJO	Prepare Exhibits B and C for the April operating report.	0.40
	AJO	Begin preparation of April operating report package.	0.90
05/25/2012	AJO	Update March operating report for accounts receivable revision.	0.40
	AJO	Complete preparation of draft April operating report.	1.20
05/30/2012	AJO	E-mail the March and April operating reports to J. Knauer for review, signature and filing.	0.20
	AJO	E-mails from and to H. Schuyler of KGR regarding operating reports.	0.10
06/08/2012	AJO	Update cash receipts and disbursements for May, including preparation of Exhibits B and C for the operating report.	0.80
	AJO	Continue review of accounts receivable reports and analyses to develop May accounts receivable report.	1.30
06/14/2012	AJO	Begin preparation of professional fee schedule for May operating report, including e-mails to P. O'Malley and S. Korn of Faegre Baker Daniels with billing information requests.	0.70
	AJO	Begin preparation of May accounts receivable report, including adjustments per recent analyses.	1.10
06/15/2012	EML	Review the monthly operating report.	0.30
	AJO	Finalize accounts receivable schedule for May operating report.	0.80
	AJO	Complete professional fee schedule for May operating report.	0.40
	AJO	Prepare operating report package for May.	1.50
	AJO	Revise May operating report to reflect updated accounts receivable.	0.40
07/16/2012	AJO	Prepare June Exhibits B and C for the monthly operating report.	0.70
07/17/2012	AJO	Revise Exhibits B and C for June operating report.	0.20
07/19/2012	AJO	Prepare summary of professional fees for June operating report, including e-mail to S. Korn with information request.	0.50
	AJO	Complete schedule of June professional fees for operating report.	0.30
	AJO	Prepare accounts receivable schedule for June	



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			HOURS	
		operating report.	0.60	
	AJO	Prepare June operating report package.	1.10	
	AJO	Complete June operating report package, including forwarding same to P. O'Malley and L. Lynch for review.	0.80	
07/20/2012	AJO	Final review of June operating report and transmit same to J. Knauer for review, signature, and filing with the court.	0.30	
	PJO	Review of June 2012 monthly operating report.	0.20	
08/10/2012	AJO	Prepare Exhibits B and C for the July operating report.	0.70	
	AJO	Prepare bank statements for inclusion in the July operating report.	0.20	
	AJO	Begin preparation of the July accounts receivable report for the operating report.	0.80	
08/14/2012	AJO	Prepare the professional fee summary for July's operating report.	0.40	
08/15/2012	AJO	Complete the professional fee schedule for the July operating report.	0.30	
	AJO	Complete the July operating report and forward to P. O'Malley and L. Lynch for review.	1.80	
09/14/2012	AJO	Prepare the August accounts receivable report for the operating report.	0.60	
	AJO	Prepare Exhibits B and C for the August operating report.	0.40	
	AJO	Begin preparation of August professional fee schedule for August operating report.	0.40	
	AJO	Begin preparation of the August operating report template.	0.60	
10/10/2012	EML	Review the monthly operating report.	0.60	
	AJO	Prepare summary of August professional fees for operating report.	0.60	
	AJO	Prepare the August operating report.	1.70	
10/16/2012	AJO	Prepare the September operating report Schedules B and C.	0.60	
10/25/2012	AJO	Prepare accounts receivable schedule for the monthly operating report.	0.40	
10/26/2012	EML	Review the monthly operating report and comments regarding same to A. Omori.	0.30	
	AJO	Prepare the professional fee schedule for September's operating report.	0.70	
	AJO	Prepare September operating report package.	1.50	
10/29/2012	AJO	E-mail the September operating report to J. Knauer for review, signature and filing with the court.	0.20	
		Monthly Bkcty/Semi-Annual Rpts	91.30	34,468.50
09/01/2011	EML	Review cash collection and disbursement information provided by E. Edens relating to outstanding ELC accounts receivable.	1.60	
	EML	Telephone call with A. Lane regarding support information and payment status of 72-head of cattle shipped to Frontera.	0.20	



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		HOURS
	EML Meeting with ELC's staff and A. Omori regarding preparation of summary materials for open accounts receivable, this for ultimate use by Baker & Daniels for further action.	0.90
	EML Telephone call with P. Coleman of Frontera Feedyard regarding open accounts receivable and needed documentation pertaining to the Lane Cattle transaction.	0.20
	AJO Meeting with L. Lynch and staff to review selected accounts receivable accounts on an estimated basis to collaborate regarding prepared account analyses and staff assistance required in reviewing accounts prior to turnover to Baker & Daniels.	0.90
09/06/2011	EML Telephone call with L. Courter regarding unpaid ELC accounts receivable, including e-mail to J. Knauer regarding need for simple letter to be prepared for Courter in order to collect balance.	0.40
	EML Review e-mails from A. Lane and respond to same regarding support of payments between ELC and Lane and impact on collection of related accounts receivable.	0.60
	EML Telephone call with P. Lane regarding open accounts receivable balances and payments made to E4 Cattle.	0.30
09/07/2011	EML Telephone call with D. LeBas of Naman Howell regarding cattle shipments to J&F not acknowledged by them.	0.40
	EML Prepare further edits to summary transmittal file on open accounts receivable including work on L. Saylor, K. Smith, L. Wayne Glover, MYC, J. Madison, F. Madison and B. Rhodes for delivery to Baker & Daniels for further action including, in particular, detail behind payments to suppliers.	3.20
09/08/2011	EML Prepare e-mail correspondence to D. LeBas of Naman Howell regarding unidentified cattle transaction.	0.40
	EML Telephone call with D. LeBas of Naman Howell regarding tracing of unidentified 68 head of steers believed to be delivered to XIT.	0.50
09/12/2011	EML Review ELC contract files and e-mail Hohenberger contracts to S. Eikenberry of Baker.	0.30
	EML Telephone calls with P. Coleman of Frontera regarding open accounts receivable tracing.	0.40
09/13/2011	EML Telephone call with T. Hall regarding next steps regarding collection of funds due from Frontera.	0.40
	EML Telephone call with T. Fanning of Buffalo Feeders regarding open amounts listed as due and resolution of same.	0.40
	EML Telephone call with D. Peterson regarding open amounts due Eastern and resolution of same.	0.40
	EML Telephone call with T. Hagedorn regarding open amount due and need for copy of check which was written to pay the supplier.	0.10
	EML Telephone call with D. Beauchamp regarding additional support needed to document payments made to him from the proceeds of Eastern's accounts receivable.	0.10
	EML Telephone calls with P. Coleman of Frontera regarding unrecognized delivery of 69-head of cattle	

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		HOURS
	to Frontera's yard on October 16, 2010.	0.30
EML	Prepare reconciliation of open accounts receivable due from C. Oldham as against proceeds of sales of cattle on feed.	0.90
EML	Evaluate and prepare summary analysis for open account receivable status for further transmission to Baker & Daniels for the following account debtors: Frontera, Diamond Cattle Feeders, Buffalo Feeders, S. Peterson, T. Hagedorn, B. Bennett and D. Peterson.	1.70
09/14/2011	EML Telephone calls with E. Edens regarding transactions between ELC and Frontera and payment status and process relating to same.	0.70
	EML Telephone calls with P. Coleman of Frontera regarding unidentified transaction, as well as desired payment process for open accounts receivable.	0.50
	EML Evaluate all prior transactions between Frontera and ELC in order to assess typical payment pattern and process, as well as other financed transactions between Edens and First National Bank of Hereford, TX, in order to properly evaluate cash distribution proposal made by Frontera for Baker & Daniels and J. Knauer, trustee.	1.60
	AJO Research in download file regarding Ed Eden's cash receipts applied to Frontier and Frontera.	0.20
09/15/2011	EML Telephone call with J. Knauer regarding Frontera Feedyard's transaction and next steps.	0.40
09/19/2011	EML Telephone call with P. Coleman of Frontera regarding settlement discussions.	0.10
	EML Telephone call with E. Edens regarding disposition of proceeds from the sale proceeds from Frontera.	0.20
09/21/2011	EML Telephone call with J. Knauer, trustee, and D. DeNeal of Baker regarding the next step in the collection efforts on accounts receivable.	0.80
	EML Prepare analysis of branch inventory billing status in order to determine next collection steps related thereto.	1.90
	EML Review correspondence received from L. Saylor regarding directing payment of accounts receivable to suppliers and distribution of same to D. DeNeal of Baker.	1.20
	AJO Revise accounts receivable reconciliation to reflect interpleader and "other disclosure" balances for Five Rivers.	1.80
09/23/2011	EML Review outstanding transactions relating to S. Gibson in order to assess his claim that all cattle which ran through Branch 35 have been paid for and properly documented.	1.20
	EML Telephone call with A. Mull of Mull Farms regarding detail behind the payments to ELC which seem to the result of financing transactions.	0.10
	EML Telephone call with P. Coleman of Frontera regarding status of documentation relating to outstanding accounts receivable.	0.20
09/27/2011	EML Evaluate Frontera transactions related to Lots 62	

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		HOURS
	and 47 and payments related thereto.	0.50
EML	Telephone call with P. Colman of Frontera regarding cattle payments made relating to Lots 62 and 47 and next steps.	0.40
EML	Prepare additional changes to master accounts receivable file for use by Baker & Daniels for further actions.	1.70
AJO	Clean up accounts receivable summary and detail files to prepare for next round of review.	0.80
09/28/2011	EML Telephone call with Nancy of Frontera regarding reconciliation of cattle accounts receivable between Frontera, ELC and E4.	0.20
EML	Prepare and distribute via e-mail the source documents related to the M. Hohenberger transactions.	0.80
EML	Telephone call with T. Hall of Baker & Daniels to review Superior's documentation, accounts receivable file documentation, need for new budget, T. Bynum, Nu Tech, Agrib Beef, S. Gibson transactions and further support/next steps required related thereto.	2.70
EML	Prepare list of agenda items for conference call with T. Hall of Baker & Daniels which require additional action including Frontera settlement discussions and status, review of Kapok data and critical account receivable collection matters.	1.10
09/29/2011	EML Telephone call with W. Ponader of Baker & Daniels and A. Omori regarding directed transfer data which she will be receiving.	0.70
EML	Telephone call with S. Gibson regarding cattle shipped to S. Fousek for which he has not properly accounted.	0.20
EML	Review Domina's proposal letter regarding cattle purchased from Torrington and reconcile transactions described therein to ELC account receivable and shipping records in order to evaluate his proposal and summarize same for T. Hall at Baker & Daniels for further action.	1.30
AJO	Continue refinements to accounts receivable summary and detail schedules.	0.60
AJO	Telephone conference call with L. Lynch and W. Ponader of Baker & Daniels regarding misdirected checks and accounts receivable schedule to be distributed in the next few days.	0.70
AJO	Work with S. Abbott and L. Lynch in adding new invoices to accounts receivable file as a result of the Superior Livestock delivery sheet reviews.	0.80
AJO	Review of accounts receivable invoice files flagged by J. Finchum to determine if purchasing documents in file are adequate; supplement documentation as necessary.	1.20
AJO	Update new invoice worksheet to include number of head of cattle and lot numbers.	1.10
09/30/2011	EML Review S. Fousek's additional accounts receivable activity to trace cattle delivery and trace same back to activity out of S. Gibson's branch.	0.40
EML	Prepare reconciliation of Friona account receivable totals to interpleader and new invoice files.	1.30
AJO	Revise accounts receivable file to make columnar, description and customer summary description	

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			HOURS
		changes.	1.50
	AJO	Discussion with staff and review of master file for references to Wichita Livestock & Dairy per the request of H. Schuyler of KGR.	0.20
10/03/2011	EML	Prepare additional changes to accounts receivable file pertaining to activity between Janousek Farms and M. Haiar, ELC branch manager.	0.60
	EML	Review and e-mail simple letter to L. Courter seeking payment of open account receivable.	0.20
	EML	Review additional activity into and out of S. Gibson's inventory in order to document sum of additional monies which are due to ELC from S. Gibson.	0.70
	EML	Telephone call with V. Weidner of ELC regarding Reimer Feedyard Cattle.	0.30
10/04/2011	EML	Review e-mail from J. Lovell and K. Toner and respond to same regarding affidavit of ELC staff.	0.20
	EML	Review Nu Tech file in order to prepare for call with T. Hall of Baker and Daniels.	0.60
	EML	Telephone conference call with A. Omori and ELC staff regarding invoices due from Nu Tech and source documents related thereto as well as additional changes to liquidation analysis.	0.40
	EML	Telephone conference call with T. Hall and S. O'Neil regarding status of Nu Tech settlement discussions.	0.40
	EML	Telephone conference call with S. Abbott and V. Weidman regarding newly created Nu Tech invoices and explanation of missing transactions.	0.70
	EML	Telephone call with S. Abbott regarding down money associated with cattle which were not delivered to Nu Technologies.	0.20
	EML	Prepare and distribute summary of Nu Tech transactions and payment status for S. O'Neil of Baker for settlement discussions.	0.80
	EML	Telephone call with S. Abbott regarding call from J. Lovell and B. Royalty regarding J. Woods cattle transactions.	0.40
	AJO	Telephone conference call with L. Lynch and S. Abbott regarding accounts receivable, circumstances surrounding new invoices and details of the new invoices.	0.40
10/05/2011	EML	Telephone conference call with ELC staff regarding a number of open issues including follow-up on support documentation for open accounts receivable.	0.50
	EML	Prepare simple letter for D. Wingo for e-mail distribution by ELC staff.	0.10
	EML	Review Morris Stock Farm documentation and prepare edits to liquidation file to reflect payment.	0.30
	EML	Review and distribute various demand letters which have been delivered to accounts debtors, principals and branch personnel in ELC case.	0.40
10/07/2011	EML	Review invoice documentation received from L. Courter pertaining to cattle purchases in order to confirm account balances due ELC.	0.30
	EML	Telephone conference call with ELC staff to review S. Gibson and BMG transactions.	0.40
	EML	Telephone call with ELC staff regarding BMG and S. Gibson account activity relating to \$250,000 payment	

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			HOURS
		made by ELC to BMG which was not related to cattle activity.	0.60
	EML	E-mail to L. Courter regarding confirmation of funds owed to ELC.	0.20
	EML	Conference call regarding accounts receivable analysis with J. Knauer, Trustee, S. O'Neil, W. Ponader and A. Omori of DSI to review content and methodology used in creation of file.	0.80
	EML	E-mail correspondence between L. Courter and ELC staff regarding missing invoice and support documentation needed for same.	0.30
	AJO	Telephone conference call with L. Lynch, J. Knauer, and W. Ponader and S. O'Neill of Baker & Daniels to review accounts receivable file and what it represents.	0.80
10/10/2011	EML	Review C&M memos and respond to S. O'Neil of Baker & Daniels regarding same.	0.40
	EML	Review Atkinson's discovery as requested by S. O'Neil in order to assist in preparing for response due on October 27th.	0.80
	AJO	E-mails from and to J. Knauer regarding accounts receivable schedules.	0.20
10/11/2011	EML	Prepare reconciliation of costs charged to Atkinson per the sales recap activity exhibits versus understanding as conveyed by ELC staff noting differences where appropriate.	0.40
	EML	Review the C&M settlement agreement to ensure that business terms are those which have previously been agreed to by C. Murdock.	0.40
	EML	Review the Atkinson Livestock invoice activity related to the adversary complaint including calls with ELC's staff to produce background source documents related to same.	1.20
	EML	Telephone call with S. O'Neil of Baker & Daniels regarding the Atkinson litigation.	1.50
	EML	Telephone call with ELC's staff seeking document reproduction related to the Atkinson discovery.	0.60
	EML	Telephone conference call with V. Weidman and S. Abbott of ELC regarding typical process and costing of transactions with Atkinson Livestock.	0.50
	EML	Telephone call with V. Weidman of ELC regarding both billing practices for Atkinson and his acceptance of loads delivered to him by ELC.	0.30
	AJO	Prepare detailed file listing of Atkinson and L. Zeine invoices for 2009-2010 with general ledger account references.	1.00
10/12/2011	EML	Review documents sent by V. Weidman pertaining to the Atkinson Livestock transactions.	1.10
	EML	Review and edit further changes to file comparison of the Atkinson data files.	0.30
	EML	Evaluate additional material on Atkinson, requested of and received from, V. Weidman of ELC.	0.80
	EML	Telephone conference call with the ELC staff regarding the ability to query the system in order to generate a sales recap report by account and date range.	0.30
	EML	Prepare preliminary fiscal 2011 revenue summary data for Atkinson and Zeien for inclusion in the file for Baker & Daniels.	0.30

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			HOURS
	AJO	Further analysis of Atkinson Livestock and L. Zeine's customer accounts for FY2009-2010.	1.30
	AJO	Prepare analysis of Atkinson and L. Zeine sales for 2008-2009.	1.20
	AJO	Review e-mail from D. Vokins of Viewtrak Technologies and download 2007-2008 ledger file in conjunction with Atkinson's request.	0.20
	AJO	E-mail to B. Royalty requesting sample sales recap report be sent to L. Lynch and me to assess adequacy of report to fulfill portion of the Atkinson data request.	0.10
	AJO	E-mails from and to D. Vokins of Viewtrak Technologies regarding sales recap issues.	0.20
10/13/2011	EML	Discussion with and e-mails to L. Courter regarding payment status, D. Wingo regarding payment status, D. Taylor and E. Edens regarding payment status.	0.90
	AJO	Review 2006 sales recap e-mailed by D. Vokins of Viewtrak Technologies as a possible response to Atkinson's request for information and review file for content, familiarization of layout, adequacy of disclosures and change date format on a test basis.	1.60
	AJO	Finalize review of 2006 sales analysis, with opinion that report in presented format would be adequate for Atkinson's information request.	0.70
10/14/2011	AJO	E-mails to and from L. Lynch regarding sales recap reports and e-mail to D. Vokins of Viewtrak Technologies requesting quote for preparation of report files for response to Atkinson's request.	0.30
10/17/2011	EML	Telephone call with S. O'Neil of Baker regarding Atkinson's information requests and the next steps.	0.30
	EML	Review data from Viewtrak in order to determine sufficiency of same for use in the Atkinson litigation and e-mail to Baker & Daniels regarding same.	0.20
10/19/2011	AJO	Telephone call from and review e-mail from B. Royalty regarding B. Courter's check, research same in accounts receivable file and forward message to L. Lynch regarding "final settlement" language on the check.	0.30
10/20/2011	EML	Prepare further reconciliation of the Frontera activity in order to present and discuss same with D. Taylor of Happy State Bank, P. Coleman of Frontera and E. Edens.	1.40
	AJO	Continue fiscal year 2007-2008 accounts receivable cash receipt analysis by customer.	1.30
10/21/2011	EML	Prepare for calls with D. Taylor of Happy State Bank and Nancy of Frontera regarding proposed payments to ELC, including final modifications to schedule dealing with same, including schedule distribution and calls to both parties.	1.20
10/25/2011	EML	Prepare for call with E. Edens and Nancy at Frontera and D. Taylor at Happy State Bank including additional identification of reconciling issues between various account parties records.	1.30
	EML	Telephone calls to and from Nancy at Frontera and	

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			HOURS
		Vanessa at Happy State Bank and further work on schedule modifications based upon call with Nancy at Frontera.	1.60
	AJO	Telephone call from J. Finchum and research to recommend flash drive for him to purchase to back up the voluminous accounts receivable files being scanned.	0.20
10/26/2011	EML	Prepare reconciliation of banks costs versus feedyard costs and submit same to D. Taylor at Happy State Bank for his review and comments relating to Frontera transactions.	1.80
	EML	Telephone call with D. Taylor of Happy State Bank regarding reconciliation schedule.	0.20
	EML	Prepare e-mail response to T. Hall's e-mail including call with V. Wiedman of ELC regarding same.	0.40
	EML	Prepare summary for K. Toner of Baker of accounting behind changes in Cactus accounts receivable balance.	1.00
	EML	Review additional Atkinson fraud invoice paperwork for use in litigation related thereto, including call with K. Toner regarding same.	0.80
	EML	Prepare and distribute summary of name codes of account debtors for K. Toner of Baker and Daniels.	0.40
	AJO	Review e-mail from L. Lynch and update accounts receivable schedule for Saunders, Bucher & Barber diverted payment.	0.20
	AJO	Research and e-mail the list of Cactus Feeders' accounts receivable invoices per the August operating report and per the (adjusted) September operating report.	0.30
	AJO	Begin preparation of accounts receivable reconciliation schedule to document accounts receivable balances per the August operating report and per the September adjusted accounts receivable.	1.70
10/27/2011	AJO	Research regarding the Saunders, Bucher & Barber accounts receivable.	0.30
	AJO	Complete preparation of analysis schedule showing the August and (adjusted) September accounts receivable balances and add comments regarding selected accounts regarding classification issues.	1.10
10/28/2011	EML	Review file received from W. Ponader regarding directed transfers prior to call.	0.80
	EML	Review accounts receivable files for account debtors regarding whom W. Ponader of Baker is seeking additional information prior to call.	0.60
	EML	Review check information provided by ELC staff and incorporate same in file for W. Ponader of Baker and Daniels.	0.90
10/31/2011	EML	Review the Hohenberger order prior to call with M. Hohenberger.	0.40
	EML	Prepare schedule reconciling the directed payment schedule dollar amounts to that remitted by checks.	1.40
	EML	Prepare further changes to the paid supplier schedule to incorporate payment dates into the schedule.	0.80
	EML	Telephone conference call with A. Omori and W. Ponader of Baker to discuss directed transfer list.	1.80



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			HOURS
	EML	Review additional documentation from ELC's staff regarding directed payments.	0.10
	AJO	Telephone conference call with L. Lynch and W. Ponader of Baker & Daniels regarding directed transfers.	1.80
	AJO	Research issues raised by W. Ponader of Baker & Daniels regarding directed transfers.	1.30
11/16/2011	EML	Telephone call with P. Coleman of Frontera regarding information on additional lots delivered to them and financed by Happy State Bank.	0.30
11/21/2011	EML	Prepare further edits to the accounts receivable summary to reflect reductions associated with diverted and unsupported invoicing activity.	0.50
	EML	Telephone call with V. Weidman of ELC regarding process at the Edmonton buying yard.	0.50
11/29/2011	EML	Prepare summary memorandum for J. Knauer, trustee, and T. Hall of Baker & Daniels regarding summaries of the cattle transacted between E4/ELC and Frontera Feedyard, including calls to ELC's staff for support information, call to E. Edens regarding application of proceeds and hedge account losses and call with Happy State regarding hedging losses on the lots.	3.20
12/01/2011	AJO	Review the Dean Cluck, Dimmitt Feedyard and Tim May invoice packages and note documentation gaps.	1.20
	AJO	Telephone call to V. Weidman to discuss Tim May's invoices and additional documentation needed.	0.20
12/02/2011	AJO	Review and document support for Tim May's invoices.	1.20
12/05/2011	EML	Review, make final edits to and distribute summary memorandum and associated schedules relating to Frontera's cattle transactions to T. Hall of Baker & Daniels and J. Knauer, trustee.	0.30
	AJO	Continue review of the Dean Cluck, Dimmitt Feedyard and Tim May transactions documentations, including additional information sent by the New Albany staff.	1.60
12/21/2011	AJO	Telephone call to J. Finchum regarding status of accounts receivable invoice scans.	0.20
12/23/2011	AJO	Review and copy invoice files sent by J. Finchum to the shared drive.	0.40
	AJO	Arrange for DVD with invoice files be burned and sent to L. Lynch.	0.20
12/27/2011	PJO	Coordinate responding to S. O'Neil's request for supporting documentation of the C&M amounts due.	0.20
01/03/2012	EML	Prepare summary of adjustment types made to ELC accounts receivable for K. Toner of Baker & Daniels.	1.60
01/04/2012	EML	Review additional accounts receivable documentation provided by ELC staff in order to prepare summary of account receivable adjustments to K. Toner of Baker & Daniels.	1.50
	AJO	Burn three DVDs with documentation supporting the accounts receivable schedule and arrange for distribution.	0.80



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			HOURS
01/09/2012	EML	Telephone call with A. Omori and ELC's staff regarding preparation of accounts receivable transmittal documents to Faegre Baker Daniels.	0.60
	AJO	Telephone conversation with L. Lynch, including telephone conference call with the New Albany staff, regarding conventions for organizing accounts receivable support files for reference of Faegre Baker Daniels.	0.60
	AJO	Telephone call from J. Finchum to discuss organization and backup of accounts receivable electronic files.	0.20
01/12/2012	AJO	Telephone conversation with J. Finchum regarding issues related to accounts receivable documentation project.	0.20
01/19/2012	AJO	Telephone calls from J. Finchum to discuss the accounts receivable data organization project.	0.30
01/30/2012	EML	Review informational requests in the e-mail from H. Mappes of Faegre Baker and telephone call to ELC's staff to begin to pull information.	0.50
	EML	Review e-mail from S. Eikenberry regarding account debtor information to be discussed during the conference call on January 31st.	0.60
01/31/2012	EML	Prepare for conference call with S. Eikenberry of Faegre Baker regarding certain accounts receivable collection efforts.	0.40
	EML	Review accounts receivable background on account names prior to the conference call.	0.80
	EML	Telephone conference call with S. O'Neil, H. Mappes and S. Eikenberry of Faegre Baker and A. Omori regarding collection of unpaid accounts receivable.	1.60
	AJO	Telephone conference call with S. O'Neill and S. Eikenberry of Faegre Baker Daniels and L. Lynch regarding accounts receivable documentation and collection issues.	1.60
	AJO	Obtain and e-mail additional accounts receivable information to S. O'Neill and S. Eikenberry of Faegre Baker Daniels.	0.20
02/23/2012	EML	Prepare summary of cattle sales transactions per the request of T. Hall of Faegre Baker.	1.20
03/01/2012	EML	Review e-mail from S. Eikenberry and prepare response to questions raised therein regarding certain accounts receivable collection matters.	0.80
03/02/2012	EML	Prepare responses to e-mail requests from S. Eikenberry of Faegre Baker.	0.50
03/05/2012	EML	Prepare for call with S. Eikenberry regarding certain unpaid ELC accounts receivable.	0.40
	EML	Telephone calls to and from S. Eikenberry of Faegre Baker regarding certain outstanding accounts receivable balances.	0.40
03/13/2012	EML	Prepare reconciliation of cattle inventory as requested by T. Hall of Faegre Baker.	1.90

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			HOURS
03/20/2012	AJO	Telephone call from J. Finchum regarding accounts receivable documentation issues.	0.20
03/26/2012	EML	Review the Hohenberger file in response to an e-mail from S. Eikenberry of Faegre Baker and delivery e-mail response to same.	0.40
03/30/2012	EML	Prepare the summary schedule of possible additional claims related to the account receivable obligors, including numerous calls with ELC's staff regarding same.	2.40
04/10/2012	EML	Review the new Hohenberger documents and e-mail same to S. Eikenberry.	0.30
04/26/2012	EML	Prepare summary of activity between Atkinson and ELC for K. Toner of Faegre Baker.	1.70
	EML	Prepare and distribute summary of cash cycle activity between ELC and Atkinson for further review by K. Toner of Faegre Baker.	1.40
05/07/2012	EML	Review and prepare edits to the BACA settlement agreement for D. DeNeal of Faegre Baker.	1.30
	EML	Prepare additional information on the Atkinson fraud activity.	1.60
	AJO	Research Baca County's accounts receivable and cash receipts history, including telephone conversation with L. Lynch regarding same.	0.50
05/08/2012	EML	Prepare summary of ELC's transactions with Atkinson relating to unsupported transactions.	1.50
05/09/2012	EML	Review Atkinson's payment history from download file and telephone call with ELC's staff requesting further information related thereto.	1.00
	EML	Prepare for call with K. Britton of Faegre Baker regarding the BACA settlement agreement and preparation of follow-up information and distribution of same.	0.60
	EML	Telephone call with K. Britton of Faegre Baker regarding the BACA settlement agreement.	0.30
	EML	Prepare schedule tracing the Atkinson cash cycle for J. Carr of Faegre Baker.	1.50
05/10/2012	EML	Review the BACA purchases in order to respond to e-mail from K. Britton of Faegre Baker.	0.70
	AJO	Analyze the Baca County Feedyard in cash receipts file and download file related to payments, stop payments and cash receipts from Fifth Third Bank.	1.10
	AJO	Detail e-mail to L. Lynch regarding findings for the Baca County research.	0.30
05/24/2012	EML	Telephone call with K. Britton regarding Atkinson documentation.	0.10
	EML	Telephone call with ELC staff regarding documentation relating to Atkinson invoices.	0.20
	EML	Prepare e-mail response to S. Eikenberry of Faegre Baker regarding accounts receivable documentation for various ELC accounts receivable customers.	1.00
06/05/2012	EML	Prepare information on various accounts receivable debtors, including telephone call regarding same	

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			HOURS	
		with S. Eikenberry of Faegre Baker.	1.60	
06/28/2012	EML	Review and provide response to K. Britton of Faegre Baker regarding information requested on BACA and C&M.	0.30	
06/29/2012	EML	Review and respond to e-mail inquiry from K. Britton of Faegre Baker regarding C&M background.	0.60	
	EML	Review and respond to e-mail inquiry from K. Britton of Faegre Baker regarding the BACA settlement.	0.30	
07/03/2012	EML	Review source documents related to Hohenberger transactions including telephone call with ELC staff regarding same; prepare source documents for use by S. Eikenberry of Faegre Baker.	2.30	
	EML	Telephone call with S. Eikenberry regarding Hohenberger account receivable.	0.30	
08/14/2012	AJO	Revise the accounts receivable liquidation analysis to add non-Superior-sourced new invoices, including e-mails to and from the New Albany staff regarding same.	1.50	
09/12/2012	AJO	Create pivot table of ELC invoices issued since September 1, 2010 and identify invoices credited in full.	1.20	
	AJO	Add information to the schedule of invoices credited in full to assist the staff in the review and research of the transactions.	0.60	
09/13/2012	AJO	Analyze August's accounts receivable schedule to begin to identify source of cattle from the new invoice schedule.	1.40	
09/14/2012	AJO	Analyze the August accounts receivable report to identify source of cattle per the Hohenberger transactions.	0.20	
09/21/2012	AJO	Revise the accounts receivable file to categorize the remaining balances as short pay or no activity.	0.70	
	AJO	Look up cattle sources for invoices on accounts receivable analysis from various sources and post source to accounts receivable file.	2.00	
10/16/2012	AJO	Research selected accounts receivable accounts per S. Eikenberry of Faegre Baker Daniels's e-mail.	0.30	
10/19/2012	AJO	Research the Big Drive Cattle bankruptcy issues.	0.20	
10/23/2012	AJO	Research the Atkinson Livestock checks for unsupported sales to GP Cattle per the telephone conversation with L. Lynch.	0.20	
10/24/2012	EML	Prepare and distribute final changes to bogus disbursements to G. Gibson's account at YCB related to bogus cattle transactions with Atkinson for W. Ponader of Faegre Baker.	2.10	
10/25/2012	AJO	Update the accounts receivable schedule for September cash receipts.	0.80	
		A/R Review/Collection	158.20	60,679.50

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			HOURS
09/01/2011	AJO	Review preference file for voided checks.	0.30
	AJO	Test preference file for checks with clearing dates prior to issuance dates and give list to D. Good for research.	1.40
	AJO	Update preference file for results of research performed by D. Good regarding check dates.	0.40
	AJO	Compress and e-mail preference file to W. Ponader of Baker & Daniels.	0.10
09/06/2011	EML	Telephone call with W. Ponader and A. Omori to discuss preference payments.	0.30
	EML	Review documentation received from M. Haiar regarding payments received from ELC's customers and payments in turn made by M. Haiar to suppliers.	1.20
	EML	Prepare summary transmittal file for D. DeNeal and W. Ponader of Baker noting preliminary data for payments made to suppliers.	4.40
	AJO	Telephone conference call with L. Lynch and W. Ponader of Baker & Daniels regarding payments to vendors and accounts receivable documentation issues.	0.30
	AJO	Review e-mail from, research and reply to S. Herendeen of Baker & Daniels regarding preference file issues.	0.30
	AJO	Search files for Ozark's contract per the request of W. Ponader of Baker & Daniels.	0.40
09/07/2011	AJO	Discussions with staff regarding whether the Ozark purchases were generally per contracts and reply to W. Ponader of Baker & Daniels regarding same.	0.30
	AJO	Research regarding W. Ponader of Baker & Daniels' request for form of contracts for selected vendors.	0.80
	AJO	Review contract forms scanned by S. Abbott and forward same to W. Ponader of Baker & Daniels.	0.20
	AJO	Discussions with S. Abbott and prepare response to W. Ponader of Baker & Daniels regarding check issuance policies.	0.50
09/08/2011	EML	Telephone call with M. Haiar regarding explanation of documents delivered this morning pertaining to payments made directly to suppliers.	0.30
	EML	Telephone call with L. Saylor regarding need for copies of check for payments made to suppliers.	0.10
	EML	Prepare letter for delivery to L. Saylor relating to documentation requested to be delivered to ELC to support payments made to suppliers.	0.30
	EML	Prepare updates to accounts receivable collection file for cash payments received and payment made to suppliers in order to further identify possible recoveries.	1.40
	EML	Review information sent by M. Haiar relating to Nu Tech cattle deliveries and payments made to suppliers related thereto.	1.30
09/09/2011	AJO	E-mails from and to W. Ponader of Baker & Daniels regarding preference issue regarding the Blue Grass transactions.	0.20
	AJO	Telephone call to W. Ponader of Baker & Daniels to discuss BBL Cattle's account and research and reply to W. Ponader regarding same.	0.30
	AJO	Print selected customer accounts requiring research in conjunction with preference analysis and discuss	

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			HOURS
		research to be performed with J. Finchum.	0.30
	AJO	Follow-up discussions with J. Finchum regarding preference research.	0.20
	AJO	Review e-mail from W. Ponader of Baker & Daniels with additional vendor accounts to research, print account information and review with J. Finchum.	0.20
	AJO	Research and correction of schedule for selected preference accounts to complete task begun by J. Finchum.	0.70
	AJO	E-mails from and to W. Ponader of Baker & Daniels regarding preference account data.	0.20
09/12/2011	AJO	Review preference file and continue refinement of formulas to identify selected error criteria and flag items with exceptions.	2.20
	AJO	Research selected vendor accounts per the request of W. Ponader of Baker & Daniels and respond to W. Ponader.	0.40
	AJO	Review and verify exception list for preference file, select accounts to be verified and transfer file to J. Finchum's computer.	1.60
	AJO	Discussion with J. Finchum regarding preference research to be completed tomorrow.	0.20
09/13/2011	AJO	Walk J. Finchum through preference vendor, review procedures for check date and cattle receipt verification.	0.30
	AJO	Follow-up discussions and review of documents related to J. Finchum's preference file research.	0.60
	AJO	Review preference file with research completed by J. Finchum and note exceptions requiring additional research.	1.10
09/14/2011	AJO	Review and research in Fifth Third Bank's canceled check files for field check issuance and clearing dates, and review cattle purchase files for receipt dates to verify and correct information in preference file that were highlighted for review.	2.70
	AJO	Revise preference file to hide accounts not changed per W. Ponader of Baker & Daniels' request.	0.40
09/15/2011	AJO	Review preference file to review tests for check clearing date and cattle receipt date exceptions, scope of accounts reviewed, and verify that corrections appeared to have addressed exceptions.	1.20
09/27/2011	EML	Prepare and distribute summary schedule of payments to Southland Haulers, including review and verification of all source documents related to eight payments made to Southland during the preference period.	1.60
	AJO	Review Southland Haulers supporting documentation, verify backup and send to B. Royalty for additional research.	0.80
	AJO	Discussions with B. Royalty regarding Southland Haulers' account analysis and scan documents to insert into scanned payment files.	0.80
	AJO	Verify Southland Haulers' scanned documentation and forward files to L. Lynch.	0.60
10/03/2011	AJO	Review and respond to e-mail from W. Ponader of Baker & Daniels regarding preference file.	0.20

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			HOURS
10/17/2011	AJO	Review e-mails from W. Ponader of Baker & Daniels regarding payments to truckers, telephone conversation with B. Royalty regarding same and respond to questions raised by W. Ponader.	0.50
10/21/2011	AJO	Review e-mail from W. Ponader of Baker & Daniels regarding preference data for Green Valley and forward message to B. Royalty requesting research.	0.10
	AJO	Review e-mail from B. Royalty with Green Valley check copies and forward same to W. Ponader of Baker & Daniels.	0.20
	AJO	Telephone conversation with W. Ponader of Baker & Daniels regarding preference file issues and her desire for us to review and discuss a directed payments schedule upon completion.	0.20
11/28/2011	AJO	Numerous e-mails from and to W. Ponader of Baker & Daniels and L. Lynch regarding research related to preference analyses for related parties.	0.30
	AJO	E-mail expanded preference file format to B. Royalty for additional research.	0.20
11/29/2011	AJO	Telephone conversation with B. Royalty regarding comcheck and comdata activity in the preference schedule.	0.10
12/27/2011	AJO	Telephone call from W. Ponader of Baker & Daniels regarding status of preference information requests.	0.10
01/05/2012	AJO	Review, supplement and forward response to preference information request from W. Ponader of Faegre Baker Daniels.	0.20
	AJO	Review the Dothan Livestock information requested by W. Ponader of Faegre Baker Daniels and forward with summary.	0.30
02/20/2012	AJO	Locate and e-mail operating agreement of Eastern Cattle Co. to W. Ponader of Faegre Baker Daniels.	0.20
	AJO	Create Seals Livestock's one year disbursement file template for research by the staff.	1.10
03/12/2012	EML	Review the draft memo on possible preference claims and make additional edits thereto.	0.50
03/16/2012	AJO	Research addresses per request of S. Herendeen of Faegre Baker Daniels, including e-mails to and from B. Royalty regarding those not in address master.	0.50
03/26/2012	EML	Review the HHH payment history for feed bills and telephone call with K. Hommel of HHH regarding same.	0.80
	EML	Telephone call with T. Hall regarding the HHH potential preference payment.	0.30
	EML	Telephone call with T. May regarding the preference letter.	0.20
	EML	Telephone call with K. Hommel of HHH regarding the preference letter.	0.30
	EML	Prepare and distribute follow up on e-mail to T. Hall regarding preference calls with T. May and HHH.	0.20
03/27/2012	EML	Review the preference list provided by Faegre Baker in order to become grounded in the list in the event	

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			HOURS
		of additional contact and questions.	0.30
	EML	Review the Hohenberger transaction detail and further potential impact on the feed bills preference payment to Rex Stanley Feed Yard, as well as possible contracts with ELC, including telephone calls with ELC's staff regarding same.	1.10
03/29/2012	EML	Review the R. Stanley-related transaction and send e-mail regarding same to K. Britton and T. Hall of Faegre Baker.	0.70
04/13/2012	AJO	Research contact information for selected parties per the request of K. Britton of Faegre Baker Daniels, including e-mails to and from B. Royalty regarding certain addresses.	0.40
04/16/2012	AJO	Telephone call from W. Ponader of Faegre Baker Daniels and e-mails to and from B. Royalty regarding the Dothan Livestock transactions.	0.40
04/20/2012	AJO	Research B. Pollett's purchases related to the preference analysis per the request of W. Ponader of Faegre Baker Daniels.	0.40
05/01/2012	AJO	Research in preference file to obtain customer numbers for vendors for which master file information was requested by K. Britton of Faegre Baker Daniels.	0.40
	AJO	Look up customer addresses per the request of K. Britton of Faegre Baker Daniels for preference analysis.	0.30
	AJO	Research in download file for accrued commission information for T. Setzer per the request of K. Britton of Faegre Baker Daniels.	0.40
05/02/2012	EML	Prepare information requested by K. Britton of Faegre Baker for preference work.	0.70
	AJO	Review T. Setzer's commission analysis, including forwarding of same to K. Britton of Faegre Baker Daniels.	0.30
05/03/2012	EML	Review e-mail from W. Ponader regarding K. Ogden and the Tulsa stockyard; respond to same.	0.60
	EML	Review Rex Stanley Feedyard's history and respond to W. Ponader of Faegre Baker regarding same.	0.80
	EML	Telephone call with W. Ponader of Faegre Baker regarding the Rex Stanley Feedyard and K. Ogden.	1.00
	EML	Telephone call with ELC's staff in order to obtain background information relating to the sale of cattle to K. Ogden.	0.30
	AJO	Research in download file regarding the Rex Stanley Feedyard for L. Lynch's preference research.	0.50
05/04/2012	EML	Review transaction detail for invoice related to the cattle purchased from Tulsa and sold to K. Ogden; e-mail same to W. Ponader of Faegre Baker.	0.60
	EML	Review the additional Rex Stanley documentation received from ELC's staff and telephone call with the staff regarding same.	0.60
05/08/2012	AJO	Research Thompson Beef in download file for W. Ponader of Faegre Baker Daniels' preference	



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			HOURS
		analysis.	0.70
	AJO	E-mails from and to W. Ponader of Faegre Baker Daniels regarding preference analysis, including search for sample of purchase invoice and telephone conversations with B. Royalty and L. Lynch regarding request.	0.50
05/14/2012	EML	Review e-mail regarding the preference review dates and search database for data for same; respond to W. Ponader for the next steps.	0.30
05/16/2012	AJO	Prepare the file to confirm selected vendor preference data per the request of W. Ponader of Faegre Baker Daniels.	0.40
	AJO	Review the preference research file e-mailed by B. Royalty, including e-mail to B. Royalty clarifying same.	0.30
05/17/2012	AJO	E-mails to and from B. Royalty regarding preference research issues concerning Mosley Cattle and other vendors.	0.30
	AJO	Research in download file and name/address master file for information regarding M. Bradbury in conjunction with W. Ponader of Faegre Baker Daniels' preference research.	0.30
	AJO	E-mails to and from, and telephone conversation with, B. Royalty regarding field check issues.	0.50
	AJO	Analyze the preference file changes per the request of W. Ponader of Faegre Baker Daniels.	1.10
05/23/2012	AJO	Review selected vendor preference file changes and highlight changes from last version.	1.00
05/24/2012	EML	Prepare and distribute e-mail to W. Ponader regarding use of field checks by ELC branch managers.	0.60
06/04/2012	AJO	Research R. Neufeld's trucking invoices in download file in conjunction with W. Ponader of Faegre Baker Daniels' inquiry in conjunction with her preference analyses.	0.40
	AJO	Research regarding Jane LLC in download file per W. Ponader of Faegre Baker Daniels' request.	0.50
	AJO	E-mails to and from B. Royalty regarding November trucking records.	0.30
	AJO	Research in the download file and invoice copies regarding J. Woods' preference analysis, including telephone calls to and from S. Abbott regarding same.	0.70
	AJO	Research vendor contact information for selected preference vendors per the request of W. Ponader of Faegre Baker Daniels.	0.50
06/11/2012	EML	Review and respond to e-mail from K. Britton regarding additional information on certain preference claims.	0.40
	EML	Prepare and distribute the balance of the preference information to K. Britton of Faegre Baker.	0.80
06/18/2012	EML	Prepare and distribute information requested by K. Britton of Faegre Baker for preference work.	0.50



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			HOURS
06/19/2012	EML	Telephone call with ELC's staff regarding information needed for K. Britton and e-mail to K. Britton with said information.	0.50
	AJO	Prepare analysis of T. May and T. McCulloch fiscal year 2009 and 2010 payments, clearing dates and background regarding goods or services received for K. Britton of Faegre Baker Daniels, including e-mails to and from B. Royalty regarding research in New Albany.	1.70
06/20/2012	EML	Telephone call with K. Britton of Faegre Baker regarding preference questions on B&B Livestock.	0.20
	EML	Prepare response to K. Britton of Faegre Baker regarding preference questions.	0.40
	AJO	Research and download file in name/address master regarding B&B Land, Livestock and T. McCulloch, per request from W. Ponader of Faegre Baker Daniels, regarding preferences.	0.40
06/26/2012	AJO	Set up file with West Kentucky Livestock Market data to be researched by staff for preference analysis.	1.10
06/27/2012	AJO	Review West Kentucky Livestock preference information sent by S. Abbott, including telephone calls to and from S. Abbott regarding same.	0.40
	AJO	Numerous e-mails to and from W. Ponader of Faegre Baker Daniels regarding West Kentucky Livestock preference analysis.	0.30
06/28/2012	EML	Review the preference data gathered on West Kentucky Livestock for possible editing prior to distribution to W. Ponader of Faegre Baker.	1.60
	AJO	Research West Kentucky preference information file to verify and supplement disclosures regarding expenses.	0.40
06/29/2012	EML	Review the updated transaction history with West Kentucky Livestock for preference review.	1.20
	AJO	Research CPC Livestock issues.	0.30
07/03/2012	EML	Review transaction details regarding possible preference actions dealing with Rex Stanley, Janousek Farms, Cornelison Farms and 3H.	1.80
	EML	Telephone call with W. Ponader of Faegre Baker regarding a variety of preference matters.	1.60
07/05/2012	AJO	Telephone calls from and to B. Royalty to discuss contract request for preference period for selected vendors.	0.20
	AJO	Set up preference research file for selected vendors, including e-mailing of file to L. Lynch for discussion.	0.80
07/09/2012	EML	Review and trace buyer of 3H feed bill invoicing and payment activity and provide e-mail summary of same to W. Ponader of Faegre Baker.	1.20
07/12/2012	EML	Telephone call with W. Ponader and K. Britton of Faegre Baker regarding preference matters pertaining to Shasta, Hodge and Glenn Franklin.	0.90
	EML	Prepare responses to follow-up questions raised in the telephone call with W. Ponader and K. Britton	

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		HOURS
	regarding preference actions.	1.40
AJO	Analyze Glenn Franklin's disbursements for 2009-2010 regarding preference analysis.	0.90
AJO	Research and begin search for NSF check copies for M. Bradbury and Thoreson Enterprises.	0.80
07/13/2012	EML Telephone calls with ELC's staff regarding background of earlier large cattle purchases from G. Franklin for preference review work.	1.80
EML	Prepare e-mail response to K. Britton of Faegre Baker regarding T. May and T. McCulloch.	0.10
EML	Telephone call with K. Britton of Faegre Baker regarding G. Franklin's payment history.	0.40
AJO	Discussion with J. Finchum and walk through steps to search for returned checks to M. Bradbury and Thoreson Enterprises.	0.20
AJO	Prepare all source code activity analysis for Glenn Franklin for fiscal years 2008-2009 through 2010-2011.	0.50
AJO	Work with B. Royalty to review and document G. Franklin activity, noting items requiring follow up.	0.30
AJO	Discussions with J. Finchum to provide guidance regarding his search for selected returned checks.	0.20
AJO	Discussions with V. Weidman regarding G. Franklin contracts and her findings regarding same.	0.40
AJO	Prepare all source code analysis for G. Franklin for fiscal year 2007-2008.	0.30
AJO	Review documents pulled by V. Weidman regarding G. Franklin's contracts, including discussion with B. Royalty regarding same.	0.50
AJO	Research and document G. Franklin's transactions, including either delayed payment for cattle receipts over a period of time or deferred payments, including numerous discussions with staff regarding same.	1.60
AJO	Continue discussions with staff and documentation of G. Franklin's delayed payments, including preparation of distribution version of schedule.	1.20
AJO	Research questions raised by K. Britton of Faegre Baker Daniels regarding T. May and T. McCulloch.	0.30
07/16/2012	AJO Review and reply to inquiry from K. Britton of Faegre Baker Daniels regarding held checks, including discussions with B. Royalty and S. Abbott regarding same.	0.20
AJO	Review and respond to e-mail from K. Britton of Faegre Baker Daniels regarding field checks, including discussion with staff regarding same.	0.10
AJO	Review request from K. Britton regarding Thoreson entities and contact information, including forward message to and discussion with B. Royalty regarding same.	0.20
AJO	Review e-mail from K. Britton of Faegre Baker Daniels requesting K. Manthey and B. Zeisler contracts, including forwarding request to and discussion with B. Royalty regarding same.	0.20
AJO	Review documents scanned by B. Royalty regarding Thoreson entities, including discussions with B. Royalty regarding same and forwarding file to K. Britton of Faegre Baker Daniels.	0.40
AJO	Review the K. Manthey and B. Zeisler documentation scanned by B. Royalty and forward to K. Britton of	

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			HOURS
		Faegre Baker Daniels.	0.30
	AJO	Prepare file with transaction analysis for S. Richardson for FY 2008-2011 per request of K. Britton of Faegre Baker Daniels and forward to B. Royalty to insert check clearing dates.	1.10
07/17/2012	AJO	Review S. Richardson's file completed by B. Royalty.	0.40
07/23/2012	EML	Review source documentation relating to T. May's cattle purchases and payments thereof, including e-mail response to K. Britton of Faegre Baker and telephone call with ELC's staff regarding same.	0.80
	EML	Review source documents related to S. Richardson's cattle purchases.	0.70
	EML	Telephone call with K. Britton of Faegre Baker regarding S. Richardson's payment history.	0.30
07/24/2012	EML	Review source documents and prepare schedule summarizing activity between ELC and S. Richardson, including several telephone calls to ELC's staff regarding same.	1.10
	EML	Review source documents and prepare e-mail response to K. Britton of Faegre Baker regarding payments made to suppliers K. Manthey and B. Zeisler.	0.30
07/25/2012	EML	Review source documents and e-mail of same to K. Britton of Faegre Baker regarding Northwest Alabama Livestock's payments, including telephone call to ELC's staff identifying needed source documents.	0.80
07/26/2012	EML	Prepare additional source documents relating to the Northwest Alabama Stockyard payment for K. Britton of Faegre Baker.	0.40
	EML	Telephone call with K. Britton regarding the Northwest Alabama Stockyards' payment made by E. Edens with ELC's assets.	0.40
	AJO	E-mails from W. Ponader of Faegre Baker Daniels regarding the S. Coffeyville and J&B Farms preference information and forward messages to B. Royalty for research.	0.20
08/02/2012	EML	Prepare response to e-mail inquiry from K. Britton of Faegre Baker and S. Eikenberry regarding preference claim counterparties.	0.60
08/06/2012	AJO	Review, research and reply to inquiry from W. Ponader of Faegre Baker Daniels regarding the Cornelison Farms preference action.	0.20
	AJO	Create purchases and payment history for Thompson Beef and Cornelison Farms.	1.20
08/07/2012	AJO	Review e-mail and attachments from B. Royalty regarding the J. Boone split checks.	0.30
	AJO	Review and research K. Britton's inquiry regarding J. Boone, including telephone conversation with L. Lynch regarding same.	0.40
	AJO	Review the preference schedule with check clearing dates for Thompson Beef and Cornelison Farms, including telephone call to S. Abbott requesting additional information.	0.30
08/08/2012	AJO	Prepare the analysis of the 2008-2011 activity for	

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			HOURS
		Pulaski Livestock per the request of K. Britton of Faegre Baker Daniels.	0.70
	AJO	Review the Pulaski Livestock check-clearing dates furnished by the staff.	0.10
	AJO	Review e-mail from S. Abbott regarding Thompson Beef and telephone conversation with S. Abbott to follow up on same.	0.20
08/10/2012	AJO	Review the revised preference files for Thompson Beef and Cornelison Farms, including telephone conversation with S. Abbott regarding same.	0.30
08/13/2012	AJO	Research and reply to inquiry from W. Ponader of Faegre Baker Daniels regarding the G. Thompson and Lamar Ranch preferences, including e-mails to and from New Albany's staff.	0.50
09/05/2012	EML	Review source documents from B. Heine regarding cattle purchases in order to respond to e-mail inquiry from W. Ponader of Faegre Baker regarding same, including telephone call with ELC's staff regarding same.	0.90
09/24/2012	AJO	Review e-mail from W. Ponader of Faegre Baker Daniels regarding L. Johnson's preference, including forwarding message to B. Royalty for research.	0.20
09/25/2012	EML	Telephone call with W. Ponader and K. Britton of Faegre Baker regarding payments between ELC and West Kentucky Livestock, as well as the preference actions arising out of the seized cattle.	1.50
	AJO	Telephone conference call with L. Lynch, W. Ponader and K. Britton of Faegre Baker Daniels regarding preferences and other causes of action.	1.50
	AJO	Prepare analysis of B. Witt's transactions, verify preference, accounts payable and other data.	0.70
09/26/2012	AJO	Research and document B. Witt's transactions.	0.70
10/10/2012	AJO	Review and respond to e-mail from W. Ponader of Faegre Baker Daniels regarding J. Gibson.	0.20
10/12/2012	AJO	Review preference requests from K. Britton of Faegre Baker Daniels and forward same to B. Royalty for research.	0.20
10/15/2012	EML	Telephone call with K. Britton of Faegre Baker regarding the preference claims and related updates to the liquidation analysis file.	0.30
	EML	Telephone call with ELC's staff regarding the activity between ELC and West Kentucky Livestock and Edmonton, including review of summary file of activity related to same.	1.00
	AJO	Review the accumulated preference research e-mails sent by B. Royalty and incorporate into responses to K. Britton of Faegre Baker Daniels.	1.40
	AJO	Research and respond to the preference requests from W. Ponader of Faegre Baker Daniels, including research in download file and review of responses from the staff.	1.50
10/16/2012	AJO	Review e-mail from S. Abbott regarding the	

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			HOURS
		Midwestern Insurance preference research and respond requesting additional information.	0.20
	AJO	Follow up on outstanding preference requests from K. Britton of Faegre Baker Daniels.	0.30
	AJO	Research the Cav Excavation preference data per the response from B. Royalty.	0.60
	AJO	Review the preference research response from B. Royalty regarding S. Blanton.	0.20
	AJO	Prepare one year history for Gibson Cattle, Gibson Farms, G. Gibson and J. Gibson for insider preference analysis.	0.80
	AJO	Perform additional research on preference responses per the request of K. Britton of Faegre Baker Daniels.	0.50
10/17/2012	AJO	Review preference requests for Lone Oak Feeders, R. Simmons, K. Riggs and other potential preference vendors and forward same to B. Royalty to research.	0.20
	AJO	Review responses from staff related to the preference research for J. Salsman and H. Campbell, including forwarding responses to W. Ponader of Faegre Baker Daniels.	0.20
	AJO	Review numerous preference requests from W. Ponader and K. Britton of Faegre Baker Daniels, ensuring that sufficient data was presented to allow for research and forward requests to B. Royalty for research.	0.30
10/18/2012	AJO	Review response to the preference research request from B. Royalty regarding the Gibson entities, including additional research and telephone conversation with B. Royalty regarding same.	0.60
	AJO	Continue review of the download file for the Gibson entity preference data.	0.70
	AJO	Review and forward the preference request responses for Bush & Gumm, F. Gott, R. Simmons and other vendors to W. Ponader and K. Britton of Faegre Baker Daniels.	0.50
	AJO	Continue research of J. Gibson's disbursements for the preference analysis.	0.50
	AJO	Research Gibson Farms one year activity for the preference analysis.	0.40
	AJO	Begin matching the Gibson Cattle transactions, noting that some do not appear to balance, including e-mails to and from B. Royalty regarding same.	0.70
	AJO	Begin looking up additional Gibson Cattle payments to determine which vendor number was used to create the checks.	0.40
10/19/2012	AJO	Review e-mail from B. Royalty regarding J. Gibson and Gibson Cattle files, including telephone conversation with B. Royalty regarding same.	0.30
	AJO	Complete research and documentation of payments to Gibson Cattle, including telephone conversations with staff.	1.20
	AJO	Continue research to document J. Gibson transactions.	0.60
	AJO	Continue analysis of G. Gibson's account, which includes payments to G. Gibson and three Gibson Cattle vendor payees, including telephone conversations with staff regarding same.	2.30
	AJO	Detail e-mail to W. Ponader and K. Britton of Faegre	

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			HOURS
		Baker Daniels regarding the Gibson entity analysis, summarizing completed and detailing in process accounts.	0.30
10/22/2012	AJO	Summarize payees paid from the GRAGIB01 account.	0.20
10/24/2012	AJO	Review preference research provided by B. Royalty, including e-mail to B. Royalty to confirm selected data.	0.40
10/25/2012	EML	Telephone conference call with J. Kennedy of Kroger Gardis and J. Knauer, trustee, regarding preference matters.	0.20
	EML	Prepare for the telephone call with J. Kennedy of Kroger Gardis and J. Knauer, trustee, regarding the Rufenacht commodities account.	0.60
	EML	Telephone conference call with J. Kennedy of Kroger Gardis, W. Ponader of Faegre Baker and J. Knauer, trustee, regarding various preference matters, including Rufenacht Commodities.	1.20
	AJO	Prepare the preference research request form for B. Richardson and three other vendors per the request of W. Ponader of Faegre Baker Daniels.	0.20
	AJO	Prepare preference research request form for R. Jeffries and four other vendors per the request of W. Ponader of Faegre Baker Daniels.	0.20
	AJO	Prepare preference research request form for T. Hoard and two other vendors per the request of W. Ponader of Faegre Baker Daniels.	0.20
	AJO	Prepare the preference research request form for T. Riggs and three other vendors per the request of W. Ponader of Faegre Baker Daniels.	0.20
	AJO	Prepare the one year preference research requests form for S. Gibson.	0.40
	AJO	Telephone conversation with B. Royalty regarding R. Burton's preference research, including forwarding of file to W. Ponader of Faegre Baker Daniels.	0.20
	AJO	Confirm the preference data for M. Beasley and respond to e-mail from K. Britton of Faegre Baker Daniels.	0.10
	AJO	Review multiple preference research responses prepared by the staff, including telephone conversations with B. Royalty to clarify same and forward responses to Faegre Baker Daniels.	0.60
	AJO	Review documentation provided by the staff for the American Express and Midwestern Insurance preference research requests, including telephone conversation with B. Royalty regarding same and forward documentation to W. Ponader of Faegre Baker Daniels.	0.40
	AJO	Review the staff's research related to the S. Gibson preference research request, including forwarding response to K. Britton of Faegre Baker Daniels.	0.20
10/26/2012	EML	Review and distribute the schedule pertaining to payments made to M. Koller for W. Ponader of Faegre Baker.	1.20
	AJO	Review e-mail from K. Britton of Faegre Baker Daniels requesting preference research regarding R. Smith, including forwarding request to the staff.	0.10
	AJO	Review and forward preference research from staff regarding R. Smith.	0.20

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			HOURS	
10/29/2012	AJO	Research disbursements to 86 selected companies and individuals per the request of K. Britton of Faegre Baker Daniels, including e-mails to and from K. Britton, W. Ponader of Faegre Baker Daniels and L. Lynch regarding same.	1.90	
10/30/2012	AJO	Telephone call from W. Ponader of Faegre Baker Daniels to discuss the preference data.	0.10	
10/31/2012	EML	Review documents pertaining to B. Chase cattle shipments to fairgrounds and subsequent shipment to Friona including telephone call with ELC staff regarding same and e-mail summary regarding same to D. DeNeal of Faegre Baker.	0.70	
	AJO	Telephone call from W. Ponader of Faegre Baker Daniels regarding the Joplin transactions in early November.	0.40	
		Preference Analysis	127.70	48,641.00
09/06/2011	AJO	Research claim information available in order to assess filed claims versus accounts payable balances.	0.80	
11/11/2011	AJO	Summarize accounts payable and begin posting bond claims to GIPSA bond claim file.	1.30	
11/14/2011	AJO	Review accounts payable and GIPSA bond claim schedule e-mailed by S. Abbott and begin modifications to same.	0.30	
01/25/2012	EML	Prepare e-mail to K. Britton of Faegre Baker regarding claims analysis.	0.30	
01/27/2012	EML	Telephone call with T. Hall of Faegre Baker regarding claims review project, as well as to discuss simplified budget reporting process.	1.10	
02/01/2012	AJO	Review claims file and list balances per combined accounts payable listing.	0.70	
	AJO	Begin matching payable balances with listed claims.	0.80	
02/20/2012	AJO	Review claims file and verify previously-entered payable balances.	0.40	
02/21/2012	EML	Review the first draft of the claims analysis provided by A. Omori.	0.80	
	EML	Review claims file and reconcile same to ELC's accounts payable files.	1.40	
	AJO	Analyze L. Lynch's list of payments directly to vendor and similar cases against claims register.	1.20	
02/22/2012	EML	Telephone call with the ELC staff regarding source of several lots of cattle for use in the claims analysis review.	0.60	
	EML	Prepare further reconciliation of the claims analysis file for W. Ponader of Faegre Baker.	1.60	
02/29/2012	AJO	Update accounts payable schedule for balances as of 2/21/12, including reconciliation of the Superior Livestock account.	1.20	
	AJO	Analyze claim segments; cattle: Superior/non-Superior source and expense: trucking		



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			HOURS	
		versus non-trucking.	0.50	
03/28/2012	AJO	Request current claims register from BMC Group, including e-mails from and to L. Lynch regarding claims.	0.20	
04/13/2012	AJO	Research and respond to e-mail from K. Britton of Faegre Baker Daniels regarding bond claim issue.	0.30	
08/24/2012	EML	Telephone call with K. Britton of Faegre Baker regarding J. Coffey's claims.	0.20	
	EML	Telephone call with ELC's staff regarding background of field checks submitted by J. Coffey in his proof of claim.	0.20	
09/21/2012	AJO	Discussions with the staff requesting schedule of accounts payable balances and claims filed, including e-mail to V. Bahkshian of BMC Group requesting the latest claims register.	0.60	
09/24/2012	AJO	Review the updated claims register to create pro forma claims listing, excluding duplicate claims.	1.20	
	AJO	Begin filling in the cattle payables on the pro forma claims register.	0.80	
09/25/2012	EML	Review and provide edits to the schedule of the vendor liability per ELC's records versus amounts of the claims.	2.20	
	EML	Telephone call with J. Burns of Faegre Baker regarding ELC's creditors whose claims differ from the ELC transaction history.	0.10	
	AJO	Finish posting cattle payables over \$100,000 to the pro forma claims register.	1.10	
	AJO	Revise the pro forma claims report to include cattle payables over \$30,000 and expense payables over \$50,000.	2.30	
	AJO	Revise claims analysis to include additional payables.	1.10	
09/26/2012	EML	Prepare additional reconciliation of the claims payables to the ELC accounts payable balances and relate same to the invoicing activity in order to identify additional missing transactions.	2.70	
09/27/2012	AJO	Research variances between the filed claims and accounts payable.	1.20	
	AJO	Update the claims/payables variance schedule for instances where a customer paid the supplier directly.	0.50	
10/17/2012	AJO	Further analysis of the claims versus payables variances.	1.60	
		Claims Analysis/Objections	29.30	11,199.50
02/07/2012	EML	Telephone call with C. Halstead regarding preparation of the tax return.	0.10	
02/09/2012	EML	Prepare and distribute the monthly financial statements to C. Halstead for use in the preparation of the tax returns.	0.10	
02/10/2012	AJO	Telephone call from K. Halstead of KSM to discuss		

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		HOURS
	information available to assist in the preparation of 2010 and 2011 tax returns.	0.30
	AJO Prepare detailed e-mail to K. Halstead of KSM with attachments of information useful for preparation of 2010 and 2011 tax returns.	0.30
02/13/2012	AJO Arrange for overnight delivery of Form 1096 for J. Knauer's signature, including request to insert return label.	0.20
02/22/2012	AJO Upload files to C. Halstead of KSM for tax return preparation, including telephone conversation with C. Halstead regarding same.	0.40
02/27/2012	AJO Research and reply to e-mail request from C. Halstead of KSM regarding tax return issues.	0.40
03/19/2012	AJO Review, research and respond to questions raised by C. Halstead of KSM regarding 2010 tax return.	0.80
	AJO Prepare detailed e-mail to B. Royalty requesting search for fixed asset/depreciation reports after October 2010 and U.S. Premium Beef Form K-1 for 2010 for tax return preparation.	0.20
03/20/2012	AJO Review e-mails from B. Royalty regarding search for accounting information for tax return preparation.	0.20
	AJO E-mail to C. Halstead of KSM attaching documents and discussing report issues.	0.10
	AJO Review and research questions raised by C. Halstead of KSM regarding information for tax returns, including e-mail to P. O'Malley and L. Lynch regarding same.	0.40
	AJO Telephone call to C. Halstead of KSM to discuss fraudulent activity issues.	0.30
	AJO Review schedules and analyses to select schedules that could be useful to C. Halstead in preparation of tax returns.	0.80
03/23/2012	AJO Review Fifth Third Bank preference files for information that could be useful for C. Halstead of KSM's tax return preparation.	0.50
	AJO Telephone call to C. Halstead of KSM regarding tax return issues.	0.10
03/27/2012	AJO Review e-mail and attachment from C. Halstead regarding the 2010 tax return.	0.40
03/29/2012	AJO Continue review of various documents and schedules to determine the best way of revising trial balance reporting for C. Halstead of KSM.	1.50
04/11/2012	AJO Review IRS Notice received regarding 12/31/06 Form 5500 and telephone call to Internal Revenue Service regarding same.	0.40
	AJO Review e-mails from P. Gutwein of Faegre Baker Daniels and J. Knauer regarding IRS notice; e-mail to B. Royalty requesting search for additional information.	0.30
05/01/2012	AJO Review e-mail and attachment from C. Halstead of KSM regarding tax return information.	0.20
	AJO Research and respond to C. Halstead of KSM regarding	

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		HOURS	
	tax return inquiry.	0.40	
	AJO Review documents selected on a preliminary basis to be used to create adjustments to trial balance for income tax return.	0.70	
06/15/2012	AJO Telephone conversation with C. Halstead of KSM regarding tax information request.	0.30	
06/18/2012	AJO Review recent reports and analyses to evaluate fitness for disclosing to C. Halstead of KSM to adjust trial balance for tax returns.	0.90	
06/20/2012	AJO Review e-mails and files regarding fraudulent transactions for trial balance adjustments in conjunction with tax return preparation.	0.50	
06/25/2012	AJO Numerous e-mails from and to T. Hall of Faegre Baker Daniels, L. Lynch, C. Halstead of KSM regarding priority taxes.	0.30	
08/30/2012	AJO E-mails from and to C. Halstead of KSM regarding tax issues, including research in ELC's operating agreement related to same.	0.40	
09/17/2012	AJO E-mails from and to C. Halstead of KSM regarding tax issues.	0.30	
10/23/2012	AJO E-mail from C. Halstead of KSM and telephone conversation with L. Lynch regarding information to adjust the 2010 tax return.	0.20	
	AJO Review recent inventory and accounts receivable files to determine which could be sent to C. Halstead of KSM.	1.20	
10/26/2012	AJO Review and respond to e-mail from W. Ponader of Faegre Baker Daniels regarding potential tax claims, including forwarding message to C. Halstead of KSM for his input.	0.20	
10/31/2012	AJO Review and respond to e-mail from C. Halstead of KSM regarding potential tax claims.	0.20	
	Tax Issues	13.60	5,104.00
09/01/2011	AJO Discussion with J. Finchum regarding copying USDA/FBI document scans to the DSI loaner laptop for backup and for use in research if necessary.	0.20	
	AJO Telephone call from J. Richardson of ADP regarding payroll processing issues, discuss status, and ask questions.	0.20	
	AJO Discussions with J. Finchum during process of transferring scanned documents to his computer.	0.20	
	AJO Discussions with J. Finchum regarding copying USDA/FBI scanned files to flash drive and review drive with transferred files.	0.20	
	AJO Assist S. Abbott, V. Weidman, B. Royalty and D. Good in loading scanned files from USDA/FBI onto their computers should they be needed for researching accounts.	1.00	
	AJO Telephone call from Debbie, Group Leader at ADP, regarding logistics of using TeleData to process payroll and obtaining payroll summary to know amount to be wire transferred to fund payroll.	0.20	

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			HOURS
09/02/2011	AJO	Observe and take notes regarding timekeeping collection and payroll processing procedures with D. Good.	1.10
	AJO	Review, verify and record signed disbursement checks received from H. Schuyler of KGR and arrange for mailing of same.	0.50
	AJO	E-mails to and from J. Knauer and H. Schuyler of KGR requesting payroll funding.	0.10
09/06/2011	AJO	Discussions with V. Weidman regarding system problem while running selected reports.	0.40
	AJO	E-mails to and from J. Burlet of Viewtrak Technologies requesting system diagnostics given problems experienced by V. Weidman.	0.40
	AJO	E-mail from J. Knauer regarding Republic Bank's rent payment, research and reply regarding timing and destination of payment.	0.30
09/07/2011	AJO	Discussions with V. Weidman regarding system issues encountered yesterday and e-mail to J. Burlet of Viewtrak Technologies regarding same.	0.50
09/09/2011	EML	Meeting with ELC's staff and A. Omori to discuss reduced staffing levels.	0.30
	AJO	Discussions with J. Finchum regarding accounts receivable invoice scanning project including discussion with S. Abbott and B. Royalty regarding customer files.	0.30
	AJO	Meeting with D. Good regarding laying her off and discuss information required prior to her departure.	0.30
	AJO	Discussion with D. Good to review information she collected.	0.30
	AJO	Telephone call to Joyce at Ceridian regarding COBRA notification for D. Good; e-mail bankruptcy orders demonstrating authority to act on behalf of ELC.	0.30
	AJO	Meeting with L. Lynch and employees regarding status and recent layoff.	0.30
	AJO	Review record storage log from First Bank's copying firm regarding files that appear to be missing; print ELC's record storage log for comparison of lists.	0.40
09/13/2011	AJO	Discussions with staff and review of records in East-West Trucking area, D. Brangers' office and D. Good's office for selected records.	0.80
09/14/2011	EML	Telephone call with D. Volkins of Viewtrak Technologies regarding system access in January 2011.	0.20
	AJO	Review invoice received from Viewtrak Technologies regarding system maintenance check, and e-mail to J. Burlet of Viewtrak regarding system issues.	0.30
	AJO	Telephone conference call with D. Vokins of Viewtrak Technologies regarding system access and security issues.	0.20
09/15/2011	AJO	Review e-mails from D. Vokins and J. Burlet of Viewtrak Technologies regarding system issues.	0.20
	AJO	Discussions with J. Finchum regarding continuing scanning of accounts receivable accounts and organization of same.	0.40

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			HOURS
09/16/2011	AJO	Process timekeeping and payroll files to transmit payroll information to ADP.	1.50
	AJO	E-mails to and from J. Knauer and H. Schuyler of KGR regarding payroll funding.	0.10
	AJO	Telephone calls to and attempted e-mails to ADP to confirm that payroll was successfully transmitted.	0.50
09/19/2011	EML	Meeting with R. Smith of State of Indiana Board of Animal Health regarding background information on cattle which were sold by ELC which came from a farm that tested TB positive.	0.30
	EML	Meeting with N. MacDonald regarding the desire to obtain personal items from his office at ELC and e-mail to J. Knauer, trustee, regarding same.	0.20
	EML	Review e-mail from attorney for G. Gibson regarding desired site visit tomorrow and e-mail to J. Knauer, trustee, regarding same.	0.40
	AJO	Meeting with N. McDonald (S. McDonald's ex-wife) regarding S. McDonald's property remaining at ELC.	0.20
	AJO	Review e-mail from N. McDonald and briefly review items in S. McDonald's office.	0.30
09/20/2011	AJO	Review and approve vendor invoices.	0.40
09/21/2011	AJO	Discussions with J. Finchum regarding scanning project and back up his computer files.	0.30
	AJO	Telephone call from Jennifer of ADP to confirm desire to change to TeleData Services and discuss details regarding same.	0.20
	AJO	Discussions with J. Finchum regarding accounts receivable account scanning project and organization of documents in folders by customer.	0.30
09/22/2011	AJO	Telephone call from Jennifer at ADP regarding the TeleData payroll logistics and questions.	0.20
	AJO	Discussions with J. Finchum regarding questions concerning scanning of customer invoices and documents, and maintaining folders with documents by customer.	0.40
	AJO	Review tax notices received in the mail.	0.20
09/26/2011	EML	Telephone call with J. Knauer, Trustee, regarding prospective staffing plans.	0.20
	EML	Meeting with A. Omori to discuss management of staff and work produce remotely.	0.50
	AJO	Discussion with L. Lynch regarding plan to begin working offsite next week and issues related to staff working without DSI supervision.	0.50
	AJO	Scan and e-mail accounts payable invoices to be paid to H. Schuyler of KGR.	0.30
09/27/2011	EML	Meeting with Eastern's staff to discuss changes to hours and facility access.	0.40
	AJO	Review and reply to e-mail from W. Elmore of Republic Bank regarding September and October rent payments.	0.20
	AJO	Review boxes and determine which contain records that should be sent back to Chicago to facilitate working offsite.	0.40
09/29/2011	AJO	Review signed disbursement checks received and	

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		HOURS
	e-mail to H. Schuyler of KGR regarding rent check.	0.20
AJO	Complete documents to terminate D. Good from health and dental insurance and enclose forms with remittances; arrange for mailing of all disbursement checks.	0.30
AJO	Telephone calls from and to K. Mitchell of Retirement Plan Consultants, left message.	0.10
09/30/2011	AJO Collect time cards and calculate pay data and other adjustments to payroll.	0.60
	AJO Attempt to process payroll and telephone calls to Jennifer at ADP regarding payroll to be transmitted.	0.60
	AJO Telephone call to Tina at ADP Customer Service regarding payroll processing; download account forms to be completed.	0.20
	AJO Telephone conversations with Terry at ADP TeleData to submit payroll for processing.	0.20
	AJO Telephone call to Sarah at ADP Client Services to obtain statistical summary for payroll funding; could not get report due to access issues, but confirmed overfunding with credit applicable to next payroll; e-mail to J. Knauer requesting payroll funding.	0.20
	AJO Review records and pack boxes for shipping to Chicago to facilitate offsite management of the case.	0.80
10/03/2011	AJO Telephone calls from and to J. Finchum regarding boxes containing working files to be shipped to Chicago.	0.10
10/04/2011	AJO Telephone call to ADP Client Services regarding status of payroll; discuss my authority to inquire and receive information; request payroll status.	0.20
	AJO Telephone call from B. Royalty regarding checks received and payroll issues.	0.20
10/11/2011	AJO E-mails from and to K. Mitchell of Retirement Plan Consultants regarding ELC's 401(k) plan audit and Form 5500 return.	0.20
	AJO E-mails from and to B. Royalty regarding accounts payable and payroll issues.	0.20
	AJO Telephone call to K. Mitchell of Retirement Plan Consultants to discuss ELC's 401(k) plan and documentation still required for Form 550 and audit testing.	0.30
	AJO Telephone call to D. Good regarding documentation required to be furnished to K. Mitchell of Retirement Plan Consultants, information completed and likely location of the documents.	0.30
	AJO Telephone call to B. Royalty requesting search for documentation regarding ELC's 401(k) plan.	0.20
	AJO Telephone calls to K. Mitchell of Retirement Plan Consultants and B. Royalty coordinating delivery of 401(k) documentation.	0.20
	AJO Prepare package with payroll check stubs and interior office key and arrange for sending of package to Eastern's office.	0.20
	AJO E-mails to and from H. Schuyler of KGR regarding disbursement check issue.	0.10
	AJO Update payroll file with standard and last payroll information and e-mail to L. Lynch for review and	

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		HOURS
	consideration regarding B. Royalty's pay increase for performing supervisory duties.	0.40
AJO	Complete ADP Payroll Authorization Change forms for myself, L. Lynch and D. Good; e-mail scanned copies to H. Schuyler of KGR to obtain J. Knauer's signature.	0.50
AJO	Detail e-mail to D. Caruso of Dale & Eke requesting T. Gibson/P. Gibson to contact K. Mitchell of Retirement Plan Services, to sign Form 5500 for ELC's 401(k) plan as they are the trustees.	0.20
AJO	Scan invoices to accompany disbursements budget.	0.10
10/12/2011	AJO Review e-mail from K. Mitchell of Retirement Plan Consultants requesting electronic version of 401(k) testing file and forward message to B. Royalty with D. Good's password information to attempt to locate file.	0.20
AJO	E-mails from and to D. Caruso of Dale & Eke regarding request for T. Gibson and P. Gibson to electronically sign 401(k) documents for tax and audit.	0.20
AJO	Research T. Gibson's attorney contact information and telephone call to R. Schwartz of Kruger & Schwartz requesting that T. Gibson call K. Mitchell of Retirement Plan Services to arrange for signing of Form 5500 for ELC's 401(k) plan and telephone call to K. Mitchell to update on status.	0.30
AJO	Telephone call to B. Royalty to follow up on request to search for electronic version of 401(k) census file and discuss e-mailing or delivering file to K. Mitchell of Retirement Plan Services.	0.20
AJO	E-mail to H. Schuyler of KGR to remind her to get J. Knauer's signature on ADP authorization forms for this week's payroll processing.	0.10
10/13/2011	AJO Review response from H. Schuyler of KGR regarding ADP's payroll authorization form status.	0.10
AJO	Review and approve B. Royalty's request for authorization to order toner for copiers.	0.10
AJO	Review e-mail from H. Schuyler of KGR with signed ADP authorized name changes, save attachments and forward to ADP Client Services with detailed message discussing documents attached.	0.40
10/14/2011	AJO Review e-mail from B. Royalty regarding the Tera Term system issues, reply to same and forward message to D. Vokins of Viewtrak Technologies requesting assistance.	0.20
AJO	Review e-mail from B. Royalty with time sheets and briefly review same.	0.20
AJO	Telephone call to ADP Client Services to verify that the payroll account is properly set up to continue payroll processing and obtaining preview of reports via e-mail.	0.40
AJO	Print time sheets, calculate employee time and note changes to be called in.	0.40
AJO	Call in payroll changes and time worked to ADP Tele Data Department.	0.20
AJO	Download and complete the ADP name/address change form for J. Knauer's signature.	0.20
AJO	Review payroll preview, calculate funding amount net of previous overpayment and e-mail to J. Knauer	



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			HOURS
		requesting wire transfer to fund payroll and signature on the name/address change form.	0.30
	AJO	Prepare summary of the last two payrolls for budget tracking purposes.	0.30
	AJO	Prepare payroll processing instructions for L. Lynch.	0.20
	AJO	Review and respond to e-mails from J. Knauer and H. Schuyler of KGR regarding payroll funding and ADP change form.	0.20
10/17/2011	EML	Telephone call with T. Schisler regarding the need to terminate the receivership bond.	0.20
	AJO	Review e-mail from K. Mitchell of Retirement Plan Consultants regarding his inability to get the 401(k) Form 5500 signed.	0.10
	AJO	Telephone call to B. Royalty to obtain T. Gibson's and D. Brangers' contact information.	0.10
	AJO	Telephone call to the Gibson's residence and request P. Gibson to sign Form 5500, with follow-up call to K. Mitchell of Retirement Plan Consultants regarding the call.	0.20
	AJO	Review e-mail from ADP confirming changes made regarding payroll access.	0.10
	AJO	Telephone calls from Lendall of ADP regarding the check mailed for the September 30th overfunding; telephone call to B. Royalty to verify same and review e-mail from B. Royalty confirming refund received.	0.40
10/18/2011	AJO	Telephone calls to and from K. Mitchell of Retirement Plan Consultants regarding status of Form 5500 filing, with follow-up call to P. Gibson and K. Mitchell to coordinate signing of the form.	0.40
10/19/2011	AJO	Prepare the signed disbursement checks for mailing and arrange for same.	0.40
	AJO	Record disbursement checks.	0.30
	AJO	Review of the secure ADP e-mail messages confirming authorized payroll personnel changes.	0.20
	AJO	Review and approve invoices to be paid.	0.30
	AJO	Create invoice worksheet for recurring monthly expenses.	0.20
	AJO	Scan invoices to be paid.	0.10
	AJO	E-mail disbursements budget and invoices to be paid to L. Lynch for review and approval and forwarding to lender for approval.	0.10
10/20/2011	AJO	Review and respond to e-mail from J. Knauer regarding the wire transfer to ADP for payroll overpayment that we deducted and they also refunded.	0.10
	AJO	Review statements received from B. Royalty and respond requesting supplementary reports.	0.10
	AJO	Revise the budget for the payroll wire transferred by J. Knauer and forward to H. Schuyler of KGR with invoice copies and approval from J. Bosco of Fifth Third Bank.	0.20
10/21/2011	AJO	Telephone call to Dee at Industrial Disposal regarding notice received and inform of check in-transit.	0.20
10/25/2011	AJO	E-mails from and to B. Royalty regarding items to be	

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			HOURS
		paid.	0.20
10/26/2011	AJO	E-mails to and from H. Schuyler of KGR regarding open items.	0.20
	AJO	Telephone call to D. Good regarding insurance issues and relay message to L. Lynch.	0.30
10/27/2011	AJO	Review and record signed disbursement checks and arrange for mailing.	0.70
10/28/2011	AJO	Review time sheets, calculate payroll data and call in payroll for the week to ADP Tele Data.	0.80
	AJO	Telephone calls to ADP Client Services to request payroll reports.	0.30
	AJO	Review the ADP statistical summary report and request payroll funding from J. Knauer.	0.20
	AJO	Review e-mail from J. Knauer confirming payroll was funded.	0.10
11/01/2011	AJO	Review payroll reports and arrange for mailing of paycheck stubs.	0.20
11/02/2011	AJO	Review e-mails from J. Knauer and H. Schuyler of KGR with BMC's invoice to be paid.	0.20
	AJO	Review e-mail from H. Schuyler of KGR regarding the First Merchants Bank account and reply to H. Schuyler, J. Knauer and L. Lynch inquiring about source of funds and whether funds can be transferred; review responses.	0.30
11/03/2011	AJO	Review e-mail and download attachments from W. Elmore of Republic Bank with real estate tax bills and forward same to H. Schuyler of KGR to check with J. Knauer as to whether we are responsible.	0.20
	AJO	Review and respond to e-mail from B. Royalty regarding copier problem.	0.10
11/10/2011	AJO	Telephone call to Beth at ADP Client Services to inquire as to whether payroll needs to be processed today to accommodate tomorrow's bank holiday.	0.20
11/11/2011	AJO	Review time cards, calculate payroll data, and call in payroll data to ADP Tele Data.	0.80
	AJO	Telephone call to ADP Client Services to request payroll preview reports, review reports and accept payroll for processing.	0.40
	AJO	E-mail to J. Knauer and H. Schuyler of KGR requesting payroll transfer for Monday.	0.10
11/17/2011	AJO	Telephone calls to ADP Client Services regarding employees not receiving direct deposit of paychecks.	0.30
	AJO	Numerous e-mails to and from B. Royalty regarding payroll status.	0.20
	AJO	Review e-mail and attachments from B. Royalty regarding copier repairs.	0.20
11/18/2011	AJO	Numerous e-mails from and to D. DeNeal of Baker & Daniels regarding artwork in the debtor's offices.	0.30
11/21/2011	AJO	Scan invoices included in the disbursements budget for approval and e-mail with the budget to L. Lynch.	0.20

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			HOURS
11/22/2011	AJO	Review accumulated correspondence received from the New Albany office and note items requiring follow up.	0.80
11/23/2011	AJO	Review payroll time sheets, calculate hours and call in payroll data to ADP Teledata.	0.70
	AJO	Telephone call to ADP Client Services to request payroll preview reports, review same, telephone call to ADP Client Services to request statistical summary report and review reports.	0.30
	AJO	E-mail to J. Knauer requesting payroll funding for Friday, attaching statistical summary report.	0.10
	AJO	Telephone call to ADP Client Services to approve payroll for processing.	0.10
11/28/2011	AJO	Review and respond to e-mail from W. Elmore of Republic Bank regarding property taxes for the New Albany office.	0.20
11/29/2011	AJO	Review e-mail from L. Lynch communicating J. Bosco of Fifth Third Bank's disbursement budget approval and send disbursement budget with invoice copies to H. Schuyler of KGR.	0.20
	AJO	Split and separately send invoices accompanying disbursements budget to H. Schuyler of KGR.	0.20
12/06/2011	AJO	Review and record signed disbursement checks and arrange for mailing of same.	0.80
	AJO	Research Republic Bank's office lease regarding responsibility for property taxes.	0.30
12/08/2011	AJO	Review ADP's e-mails regarding year-end payroll processing issues.	0.70
12/09/2011	AJO	Calculate and submit payroll data to ADP.	0.70
	AJO	Telephone call to ADP to request copies of payroll preview, including review of same.	0.40
	AJO	Request and review ADP statistical summary report and approve payroll for processing.	0.30
	AJO	E-mail to J. Knauer and H. Schuyler of KGR requesting funding of payroll.	0.10
12/14/2011	AJO	Review e-mails from ADP regarding year-end payroll processing.	0.30
12/15/2011	AJO	Download and review minute entries/court orders regarding fee applications.	0.20
	AJO	E-mails from and to D. DeNeal of Baker & Daniels and L. Lynch regarding fee applications.	0.20
12/16/2011	AJO	Review accumulated correspondence received from the New Albany office and note items requiring follow up.	0.70
	AJO	Telephone conversation with J. Finchum regarding invoice review and scanning status.	0.20
12/19/2011	AJO	Review AT&T's invoices and prepare summary of charges.	0.40
12/20/2011	AJO	E-mails from and to W. Elmore of Republic Bank regarding real estate tax status.	0.20

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			HOURS
12/23/2011	AJO	Review, calculate and call in payroll for processing.	0.60
	AJO	Review payroll reports, approve payroll for processing and request funding from J. Knauer.	0.40
	AJO	Revise record storage log for additional files reviewed by J. Finchum.	0.30
	AJO	Prepare disbursements budget for the week ending 12/23/2011.	0.70
	AJO	Scan approved vendor invoices and e-mail with budget to L. Lynch for approval.	0.40
12/27/2011	AJO	Review payroll reports and arrange for distribution of check stubs.	0.20
01/05/2012	AJO	E-mail to H. Schuyler of KGR to follow up on approved disbursements and second interim fee application payment.	0.10
	AJO	Telephone call and e-mail to J. Knauer regarding the Humana Insurance issues.	0.20
01/06/2012	AJO	Review, calculate and call in payroll.	0.60
	AJO	Review reports, approve payroll for processing and request payroll funding from J. Knauer.	0.40
01/09/2012	AJO	Telephone call to H. Schuyler of KGR regarding outstanding invoices, including e-mail to J. Knauer regarding same.	0.30
	AJO	Telephone call to Andy of Communication Protection and Data regarding phone line(s) used by the system for Internet and alarm services.	0.20
01/10/2012	AJO	Review ADP's quarterly payroll reports and W-2s, including arranging for mailing of W-2s.	0.30
01/11/2012	AJO	Telephone call to Patricia of ADP Client Services regarding W-2 issues.	0.30
01/13/2012	AJO	Review, record and arrange for mailing of signed disbursement checks.	0.50
	AJO	Telephone call from D. Brangers regarding COBRA insurance and telephone call to M. Spaulding regarding same.	0.30
	AJO	E-mails to and from H. Schuyler of KGR regarding property taxes.	0.20
	AJO	Telephone calls to M. Spaulding and H. Boselie of Humana regarding health insurance status.	0.40
	AJO	Prepare letter to transmit Humana payment and arrange for messenger delivery of same.	0.20
	AJO	E-mails to M. Spaulding and H. Boselie of Humana regarding payment in transit.	0.20
01/17/2012	AJO	E-mails to and from B. Royalty regarding Form 1099 issues.	0.20
01/19/2012	AJO	Telephone call to the New Albany staff for update on status.	0.20
01/20/2012	AJO	Review, calculate and call in payroll to ADP.	0.60
	AJO	Review statistical summary and payroll register preview reports, approve payroll for processing and e-mail funding request to J. Knauer.	0.30
	AJO	Discussions with R. Houston regarding J. Finchum's	

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			HOURS
		laptop computer problems and files needed to restore the replacement laptop.	0.40
01/23/2012	AJO	Telephone call to ADP Client Services regarding wire transfer to occur today and confirm that payroll is being processed.	0.20
01/24/2012	AJO	Telephone call to ADP Client Services to discuss payroll processing issues.	0.30
01/25/2012	AJO	Review and reply to e-mails from B. Royalty regarding time cards, W. Elmore of Republic Bank's walkthrough and T. Morris's social security number for issuance of Form 1099.	0.20
	AJO	Summarize 2011 disbursements for review in determining Form 1099 requirements.	1.00
	AJO	Begin reviewing vendors to determine which require Form 1099.	1.30
01/26/2012	AJO	Research missing information related to Form 1099s to be issued.	0.80
	AJO	Telephone call to Human Insurance regarding February premium billings.	0.30
	AJO	Scan payables invoices for the four-week period ending January 27, 2012.	0.50
01/27/2012	AJO	Finalize list of Form 1099s to be issued.	0.30
01/31/2012	AJO	E-mails from and to W. Elmore of Republic Bank regarding property taxes.	0.10
02/03/2012	AJO	Review staff timecards, calculate and call in payroll.	0.60
	AJO	Review the ADP preview reports, approve payroll for processing and e-mail funding request to J. Knauer.	0.40
	AJO	Telephone call to ADP regarding FUTA Surtax and forward message to J. Knauer with request for additional wire transfer.	0.20
	AJO	E-mails from and to J. Knauer and H. Schuyler of KGR regarding disbursement checks and wire transfers.	0.20
02/06/2012	AJO	Review payroll reports and arrange for mailing of paycheck stubs.	0.20
02/07/2012	AJO	Review, record and arrange for mailing of signed disbursement checks.	0.50
02/09/2012	AJO	Telephone call from P. Gutwein of Faegre Baker Daniels regarding 401(k) plan issues related to inquiry from U.S. Department of Labor regarding same.	0.20
	AJO	Review voice mail message forwarded by J. Knauer and telephone call to James regarding equipment pick up at ELC's offices.	0.20
02/15/2012	AJO	Research and respond to information request from P. Gutwein of Faegre Baker Daniels regarding ELC's 401(k) plan.	0.60
02/17/2012	AJO	Review time cards, calculate and call in payroll to ADP, including telephone conversation with L. Lynch regarding same.	0.80

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			HOURS
	AJO	Telephone call to AT&T regarding change in service; contract in place until May 11, 2012.	0.30
	AJO	Telephone call to ILD to cancel online Yellow Pages.	0.10
	AJO	E-mail to J. Knauer regarding AT&T contract in place.	0.10
	AJO	Telephone call to J. Finchum to request he call AT&T to obtain quote for a new business with a short-term contract and month-to month service.	0.30
02/20/2012	AJO	Telephone conversation with ADP Client Services regarding payroll funding to be delayed until tomorrow.	0.30
03/02/2012	AJO	Review time cards, calculate and call in payroll to ADP.	0.50
	AJO	Request and review the payroll preview reports, approve payroll for processing and e-mail to J. Knauer to request payroll funding.	0.50
03/13/2012	AJO	Discussions with J. Finchum and S. Abbott regarding ongoing record cataloguing project.	0.30
03/15/2012	AJO	Discussions with J. Finchum regarding organization of Fifth Third Bank and notes receivable files on portable hard drive.	0.20
	AJO	Scan approved payables invoices to accompany the budget.	0.20
	AJO	Review and download D. Good's files to portable hard drive.	0.60
03/16/2012	AJO	Review time cards, calculate and call in payroll to ADP.	0.60
	AJO	Review payroll preview reports and approve payroll for processing.	0.40
03/19/2012	AJO	Review payroll reports and e-mail J. Knauer requesting transfer of funds to cover payroll and taxes.	0.20
	AJO	Telephone call to and from M. Spaulding of American Group Services regarding KCLI dental insurance termination.	0.30
03/20/2012	AJO	Review and respond to e-mail from H. Schuyler of KGR regarding disbursement checks.	0.20
	AJO	Numerous e-mails from and to H. Schuyler of KGR clarifying request for additional information regarding disbursements.	0.20
	AJO	Detailed e-mail to J. Knauer discussing appointment of S. Abbott as alternate supervisor for New Albany relating to security issues.	0.20
03/21/2012	AJO	Review files on backup drive received from J. Finchum, including copying of files to the shared drive.	0.80
	AJO	Telephone call to S. Dempsey regarding workers' compensation audit request.	0.20
03/22/2012	AJO	Review e-mail from J. Knauer regarding staffing issue and forward same to L. Lynch.	0.10
	AJO	Prepare disbursement budget for the week ending March 23, 2012.	0.40
	AJO	Scan invoices to accompany budget for the week	

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		HOURS
	ending March 23, 2012.	0.20
	AJO Prepare revised disbursement budget for the week ending March 23, 2012 to include payroll pre-authorization through June 30, 2012.	0.50
03/23/2012	AJO Revise disbursements budget to combine periods ending March 16, 2012 and March 23, 2012 and to further footnote payroll pre-authorization.	0.60
	AJO Research in files to identify documents responsive to workers' compensation audit request, including telephone call to ADP requesting management report.	0.60
	AJO Complete and fax management information report request to fulfill workers' compensation request to ADP.	0.40
03/26/2012	AJO E-mails from and to W. Elmore of Republic Bank regarding rent issues.	0.20
	AJO Download and review 2011 Forms 940 and 941 received from ADP in response to request for same to conduct workers' compensation audit.	0.30
	AJO E-mails from and to B. Royalty regarding disbursement and budget issues.	0.20
	AJO Review management report prepared by ADP for the workers' compensation audit, including telephone conversation with R. Brownell of ADP regarding same.	0.40
	AJO Detail e-mail to S. Dempsey of NEIS forwarding information for the workers' compensation audit.	0.20
03/28/2012	AJO Pay the Duke Energy bill by phone to avoid electrical service disconnection.	0.40
03/30/2012	AJO Review time cards, calculate and call in payroll to ADP.	0.50
	AJO Telephone conversation with B. Royalty regarding dental insurance and deductions from paychecks for same.	0.20
	AJO Request payroll preview reports from ADP, review same and approve payroll for processing.	0.30
	AJO E-mails to and from J. Knauer requesting funding of payroll.	0.20
04/04/2012	AJO Telephone calls to and from D. Brangers regarding Humana Insurance and message from employee that benefits were denied.	0.30
	AJO Telephone call to Samantha at Humana regarding health insurance coverage.	0.30
	AJO Prepare the letter to Samantha at Humana to transmit the court orders demonstrating DSI's authority to administer health insurance plan and document same in files.	0.30
04/05/2012	AJO Telephone call from Jim from ADP Financial Services regarding assessment for Indiana Unemployment taxes to be added to next payroll funding, including review of e-mailed notice.	0.30
	AJO Telephone calls from and to J. Burlet of Viewtrak Technologies regarding outstanding invoices.	0.20
	AJO Review e-mail from A. Cobb of AC Forensics with quote to complete retrieval of T. Gibson's and S. McDonald's e-mail messages.	0.20
04/06/2012	AJO Review e-mail from H. Schuyler of KGR regarding rent	



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			HOURS
		checks issued and forward same to W. Elmore of Republic Bank.	0.20
04/09/2012	AJO	Telephone conversation with L. Lynch regarding Pacific Life Insurance's policies, including locating and scanning invoices to L. Lynch.	0.40
04/13/2012	AJO	Review time cards, calculate and call in time to ADP.	0.40
	AJO	Request and review payroll preview reports, approve payroll for processing and e-mail to J. Knauer to request funding.	0.50
	AJO	Telephone call from J. Knauer regarding the Indiana unemployment assessment and telephone call to ADP Client Services regarding same.	0.20
	AJO	Research the Indiana Unemployment tax assessment issue and e-mail to J. Knauer regarding same.	0.30
04/16/2012	AJO	Research of the payroll pre-authorizations in place per the request of L. Lynch.	0.30
	AJO	Telephone call from Humana Insurance regarding return of R. Scrutton's check and telephone call to R. Scrutton regarding same.	0.30
	AJO	Research status of the Pacific Life Insurance policies.	0.40
04/17/2012	AJO	Review invoices and compare the critical disbursements list.	0.90
04/20/2012	AJO	Telephone call from J. Knauer regarding cash balances.	0.10
04/24/2012	AJO	Telephone conversations with L. Lynch regarding Humana Insurance bills for April and May.	0.30
	AJO	Telephone call to Wendy at Humana regarding the staff's health insurance.	0.30
	AJO	Detail e-mail to H. Schuyler of KGR regarding Humana's payment and mailing instructions.	0.20
04/25/2012	AJO	Prepare disbursements budget for approved critical payments.	0.70
	AJO	Begin accumulation of invoices to approve critical payments budget.	0.50
04/26/2012	AJO	Revise the critical payments list to correspond to totals per detailed invoices to be sent with the list.	0.80
	AJO	Review and scan invoices support for critical payments list.	0.40
	AJO	Separate and re-send critical payments list and parts 1 and 2 of invoice copies to H. Schuyler of KGR.	0.30
	AJO	E-mails from and to H. Schuyler of KGR regarding disbursement issues.	0.30
04/27/2012	AJO	Review time cards, calculate and call in payroll to ADP.	0.50
	AJO	Telephone call to ADP to request payroll preview reports, review preview reports and verify and call in payroll as approved for processing.	0.50
	AJO	Review and record signed disbursement checks, including arranging for mailing of checks.	0.80

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			HOURS
04/30/2012	AJO	E-mails and telephone conversation with B. Royalty regarding Vectren Energy's payment to be delivered.	0.20
	AJO	E-mails from and to J. Knauer regarding payroll funding.	0.10
05/01/2012	AJO	E-mails from and to J. Burlet of Viewtrak Technologies regarding status and past due invoices.	0.10
	AJO	Telephone call from J. Burlet of Viewtrak Technologies regarding outstanding invoices.	0.20
	AJO	Telephone calls from and to T. Hall of Faegre Baker Daniels regarding status of funding order and creditor calls.	0.20
05/03/2012	AJO	Telephone call to Duke Energy regarding electrical service at the New Albany offices.	0.20
05/11/2012	AJO	Review time cards, calculate and call in payroll to ADP.	0.50
	AJO	Request and review payroll reports, approve payroll for processing and e-mail to J. Knauer requesting payroll funding.	0.50
05/14/2012	AJO	Telephone conference call with L. Lynch and B. Royalty regarding E. Edens' historical Form 1099 issues.	0.20
05/18/2012	AJO	Review accumulated invoices and approve for payment as appropriate.	0.60
	AJO	Review BMC Group's statement and e-mailed invoices and approve for payment.	0.40
	AJO	Prepare the disbursement budget for the period ending 5/18/2012.	1.20
	AJO	Scan invoices to accompany disbursements budget.	0.40
	AJO	Detail e-mail to L. Lynch transmitting disbursements budget and invoice copies.	0.20
05/24/2012	AJO	Review e-mail and attachments from H. Schuyler of KGR regarding Pickett County real estate sale and deposit of proceeds.	0.20
05/25/2012	AJO	Review time cards, calculate and call in payroll to ADP.	0.50
	AJO	Telephone call to ADP to request payroll preview reports, review reports, approve payroll for processing and e-mail to J. Knauer requesting payroll funding.	0.40
	AJO	E-mail to L. Lynch regarding payroll issues.	0.10
	AJO	Telephone call to AT&T regarding phone service change.	0.20
05/29/2012	AJO	Review of e-mail from L. Lynch regarding disbursement request approval and forward approved request and invoice copies to H. Schuyler of KGR.	0.20
	AJO	Separate invoice copies into three files to accommodate file size restriction and e-mail to H. Schuyler of KGR.	0.30
05/30/2012	AJO	Telephone calls from and to R. Scrutton regarding June and forward health insurance and COBRA coverage.	0.20
	AJO	Numerous e-mails from and to H. Schuyler of KGR	

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			HOURS
		regarding disbursement checks.	0.20
	AJO	E-mails to and from various service providers regarding checks they should be receiving early next week.	0.30
05/31/2012	AJO	E-mails from and to B. Royalty regarding checks received and discussion as to which account checks should be deposited.	0.20
	AJO	Review, record and arrange for mailing of signed disbursement checks.	0.80
06/08/2012	AJO	Review time cards, calculate and call in payroll to ADP.	0.50
	AJO	Telephone call to Jocelyn at AT&T to discuss service and change plan to eliminate unused lines and reduce costs.	0.60
	AJO	Detail e-mail to J. Knauer and H. Schuyler of KGR regarding change in phone service.	0.20
	AJO	Telephone calls to ADP to request payroll preview reports, review reports, approve payroll for processing and e-mail to J. Knauer to request payroll funding wire transfer.	0.50
06/13/2012	AJO	Review e-mail and attachment from H. Schuyler of KGR regarding workers' compensation policy adjustment.	0.20
	AJO	Telephone call to K. Boncquet of Mayfield Insurance to discuss workers' compensation endorsement and additional premium.	0.20
	AJO	Telephone call to Clyde, Customer Service Representative at Technology Assigned Risk, regarding workers' compensation policy endorsement, audit adjustment and how to timely pay assessment so as not to lose coverage.	0.30
	AJO	Detail e-mail to H. Schuyler of KGR regarding workers' compensation billings, adjustments and instructions on how to send check to avoid discontinuation of coverage.	0.30
06/15/2012	AJO	Telephone call from J. Lawson of Advanced Detection Systems regarding New Albany alarm system issues.	0.20
06/20/2012	AJO	Review accumulated mail forwarded from New Albany and approve invoices for payment.	1.20
	AJO	Detail e-mail to J. Finchum regarding postage meter invoice and meter to be verified and prepared for pickup.	0.20
06/21/2012	AJO	Telephone call to J. Finchum regarding status of boxing of records and copying of accounts receivable invoices.	0.20
	AJO	Prepare disbursements list for period ending 6/22.	0.60
	AJO	Scan invoices to accompany disbursements list for period ending 6/22.	0.40
06/22/2012	AJO	Telephone call to B. Royalty requesting time cards; review time cards, calculate and call in payroll to ADP.	0.50
	AJO	Review correspondence forwarded from the New Albany office, including review and approval of invoices for payment.	0.40
	AJO	Telephone call to ADP to request payroll preview reports, review reports, approve payroll for	

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			HOURS
		processing, and e-mail to J. Knauer requesting payroll funding.	0.50
	AJO	E-mails to and from S. Fritz of BMC Group regarding billing issues.	0.20
	AJO	Revise disbursements request.	0.40
	AJO	Scan additional invoices to accompany disbursements list.	0.20
06/26/2012	AJO	Review and e-mail disbursements list and invoice copies to H. Schuyler of KGR.	0.30
06/27/2012	AJO	Review e-mail and invoice attachments from S. Fritz of BMC Group.	0.20
	AJO	E-mails from and to, and telephone call from, H. Schuyler of KGR regarding disbursement checks to be issued.	0.20
	AJO	Revise disbursements list and e-mail same to H. Schuyler of KGR.	0.20
	AJO	Telephone call from S. Poehnelt of Humana regarding insurance coverage and delivery of check planned for Friday, including request for 10-day hold on account.	0.20
06/28/2012	AJO	Review, record and arrange for mailing of signed disbursement checks.	0.80
	AJO	Telephone call to S. Poehnelt of Humana with check number and request 10-day hold on health insurance account, per previous conversation.	0.20
07/03/2012	AJO	Telephone calls to V. Weidman, B. Royalty and L. Lynch regarding Duke Energy situation.	0.10
	AJO	Telephone call to H. Schuyler of KGR requesting call to B. Royalty regarding Duke Energy.	0.10
	AJO	Telephone call to B. Royalty regarding updated status and e-mail to H. Schuyler of KGR regarding resolution.	0.10
07/06/2012	AJO	Review e-mail from J. Knauer with recommendation for closing the New Albany office at end of July or August and begin evaluating whether timing is premature due to work underway and considering tasks necessary to accomplish same.	0.30
	AJO	E-mail to L. Lynch regarding factors to consider regarding closing the New Albany office.	0.20
	AJO	Review time cards, calculate and call in payroll to ADP.	0.40
	AJO	Review payroll preview reports, approve payroll for processing, and e-mail to J. Knauer requesting transfer of funds.	0.40
	AJO	Perform internet searches and telephone conversations with/to office space providers in the Louisville area.	0.80
07/09/2012	AJO	Telephone call from J. Hines of Regus to confirm Wednesday's appointment to view temporary office space.	0.20
07/10/2012	AJO	Discussion with staff regarding status, including projects in process.	0.20
	AJO	Discussion with J. Finchum regarding record storage issues.	0.20
	AJO	Telephone call and e-mail to Dawn at Renaissance	

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		HOURS
	Business Centers regarding interest in Louisville's office space.	0.20
AJO	Review the record storage company information previously obtained and e-mail to C. Johnson of The Data Vault requesting refreshment of quote.	0.40
AJO	Telephone call from C. Johnson of The Data Vault regarding scheduling a visit.	0.10
AJO	Internet search for additional office space options in the Louisville, Jeffersonville, or New Albany areas.	0.80
AJO	Tour facility, view and discuss record storage with C. Johnson of The Data Vault and J. Finchum.	0.80
AJO	Discussion with J. Finchum regarding segregation of records belonging to affiliates.	0.40
AJO	Discussion with J. Finchum to discuss record storage log clean up.	0.30
AJO	Tour facility and begin list of items to be completed in preparation for vacating office.	0.80
07/11/2012	AJO Meeting with T. LeBlanc of Regus to view the office leasing alternatives at the MET Building in Louisville.	0.80
	AJO Telephone calls from and to D. Stevens of Renaissance Business Centers to schedule, then reschedule, visit to view temporary office space.	0.20
	AJO Review and update list of office transition issues and alternatives.	0.60
	AJO Meeting with D. Stevens and view office spaces available at Renaissance Business Centers.	0.70
	AJO Discussion with V. Weidman and J. Finchum regarding reports run by S. McDonald located in the storage room.	0.20
	AJO Review quotes from T. LeBlanc of Regus and D. Stevens of Renaissance Business Centers.	0.50
	AJO Discussion with B. Royalty and S. Abbott regarding office spaces viewed.	0.20
	AJO Tour facility on a room-by-room basis with J. Finchum to point out items that need to be done to prepare for moving the records and vacating the facility.	1.30
	AJO Continue development of relocation worksheet with office lease alternatives, record storage choices, auctioneer and other existing vendors to contact for relocation.	1.30
07/12/2012	AJO Review records preliminarily selected for disposal with J. Finchum.	1.30
	AJO Telephone call to K. Miller of Lytle Street Development to arrange for visit to the facility to view volume and dates of records stored.	0.10
	AJO To Lytle Street Development to view boxes in storage with J. Finchum and D. Self.	1.30
	AJO Begin review of documents in offices, including filing or segregating for destruction.	1.80
	AJO Continue to update list of contacts for services required for relocation of office, including discussions with staff regarding service providers.	0.80
	AJO E-mails to and from D. DeNeal of Faegre Baker Daniels regarding record disposal issues.	0.20
07/13/2012	AJO Copy and transfer Fifth Third Bank files to J. Finchum's laptop.	0.30

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			HOURS
07/16/2012	AJO	Detail e-mail to D. Self of Cosmed Laboratories regarding Lytle Street storage facility, inquiring about secure destruction of records and whether certificate would be provided.	0.20
	AJO	Discussions with J. Finchum requesting look up locations and box numbers for month end reports for verifying contents.	0.30
	AJO	Review record storage log maintained by J. Finchum and discuss steps needed to clean up same.	0.60
	AJO	Tour facility with J. Finchum and discuss items to be reviewed, boxed or moved.	0.70
	AJO	Review boxes with accounting records in storage room and D. Good's office to determine whether "extra" accounting reports need to be retained.	1.30
07/17/2012	AJO	Review and discuss record storage log issues with J. Finchum.	0.50
	AJO	Continue review of office space leases in New Albany and Jeffersonville, including discussions with staff regarding selected locations.	1.50
	AJO	Review of system financial reports with J. Finchum, including reference to record storage list.	1.40
	AJO	Discussions with J. Finchum regarding filing of reports on shelves, including joint review of reports.	0.80
07/18/2012	AJO	Discussion with staff regarding transition issues.	0.20
	AJO	Compare two versions of record storage logs to identify items to be added to provide a comprehensive report.	2.20
	AJO	Review records from shelves boxed by J. Finchum to ensure that contents were correctly labeled.	0.80
	AJO	Revise record storage log to carry forward comments regarding records released to others.	1.00
	AJO	Assist J. Finchum in setting up alternate box numbers to remove duplicates.	0.80
	AJO	Walk through office with J. Finchum to discuss items to be boxed and catalogued; segregate with records belonging to others; or evaluate with B. Royalty or me to determine whether or not they need to be retained.	0.70
	AJO	Prepare draft memorandum regarding office relocation proposal.	1.20
	AJO	Telephone call to Jared of Iron Mountain to refresh storage cost estimate.	0.10
	AJO	Review and revise office relocation memo.	0.20
07/19/2012	AJO	Review office lease and other court documents related to the office relocation.	0.30
	AJO	Tour prospective temporary office with B. Royalty and S. Abbott.	1.10
	AJO	Review quote from Jared at Iron Mountain regarding record storage costs.	0.40
	AJO	Review and update office relocation memo and vendor alternative spreadsheet.	0.60
	AJO	E-mails from and to T. LeBlanc at Regus regarding status of office relocation plans.	0.10
	AJO	E-mails from and to C. Johnson of The Data Vault regarding status of office relocation plans.	0.10
	AJO	Continue review and evaluation of documents in the New Albany office.	0.50

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		HOURS
	AJO Review and scan Renaissance Business Centers lease agreement and The Data Vault storage agreement.	0.30
	AJO Revise and update office relocation memo, vendor alternative spreadsheet and vendor agreements.	0.50
	AJO Back up files on employee hard drives to portable hard drive.	0.60
	AJO Prepare analysis of existing and future expenses by category for relocation analysis per request of P. O'Malley.	0.60
07/20/2012	AJO Review correspondence received in the mail, including approving invoices for payment.	0.80
	AJO Telephone call to Stacey at Humana to request copy of August invoice, including review and approval of invoice for payment.	0.20
	AJO Telephone call to Shelley at Humana regarding termination of employees and COBRA issues.	0.20
	AJO Telephone call to Annalyn at Ceridian regarding termination of employees and ensuring that they receive COBRA paperwork.	0.20
	AJO Review time cards, calculate and call in payroll to ADP.	0.50
	AJO Prepare disbursement request for the period ending July 20th.	0.50
	AJO Scan invoices to accompany disbursement request.	0.30
	AJO Telephone call to ADP to request payroll preview reports, review reports, and release payroll for processing; e-mail to J. Knauer to request funding of payroll.	0.40
	AJO Complete analysis of current expenses for office transition calculation.	0.40
07/30/2012	AJO Review e-mail from W. Sellers forwarded by L. Lynch and telephone call and e-mail to W. Sellers regarding the lease of the first floor of the Market Street office.	0.20
07/31/2012	AJO Review e-mail from W. Sellers with proposal for the lease of the first floor of the Market Street office.	0.20
	AJO E-mail to H. Schuyler of KGR regarding status of disbursement checks.	0.10
	AJO Telephone conversations with J. Finchum regarding issues related to postage meter return.	0.20
	AJO Telephone calls from and to H. Schuyler of KGR regarding open disbursement request issues.	0.40
	AJO Prepare final revisions to the office relocation memo and supporting schedule, including e-mails to and from P. O'Malley and L. Lynch regarding same.	0.60
	AJO Telephone call from W. Sellers regarding 135 W. Market Street status and lease issues.	0.20
	AJO Telephone call from J. Finchum regarding the postage meter return.	0.10
08/01/2012	AJO Review, record and arrange for mailing of signed disbursement checks.	0.60
08/02/2012	AJO Telephone calls from and to C. Johnson of The Data Vault regarding prospective storage agreement and status of relocation.	0.20
08/03/2012	AJO Review time cards, calculate and call in payroll to	



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			HOURS
		ADP.	0.60
	AJO	Telephone call to ADP requesting payroll preview reports, approve payroll for processing and e-mail funding request to J. Knauer.	0.40
08/07/2012	AJO	Telephone conversations with J. Finchum regarding preparing the office for relocation.	0.20
08/08/2012	EML	Prepare e-mail distribution of office relocation memo for J. Knauer, trustee.	0.20
08/15/2012	AJO	Review time cards, calculate and call in payroll to ADP.	0.50
	AJO	Review payroll preview reports, release payroll for processing and e-mail to J. Knauer requesting funding.	0.30
	AJO	E-mails from and to C. Johnson of the Data Vault regarding status.	0.10
08/28/2012	AJO	Telephone call from Jared of Iron Mountain regarding status of office relocation.	0.10
08/29/2012	AJO	E-mail and telephone call to J. Finchum regarding the U.S. Postal Service account and refund to be requested.	0.20
	AJO	Review and approve invoices for payment.	0.80
	AJO	Prepare disbursements request for the week ending 8/31/12.	0.70
08/30/2012	AJO	E-mails from and to H. Schuyler of KGR regarding status of office relocation memo and July operating report.	0.30
08/31/2012	AJO	Review, calculate and call in payroll to ADP.	0.50
	AJO	Request and review payroll preview reports; telephone call to ADP to release payroll for processing and e-mail to J. Knauer requesting payroll funding.	0.40
	AJO	E-mails to D. Stevens of Renaissance Business Centers and C. Johnson of The Data Vault regarding relocation status update.	0.20
09/04/2012	AJO	Telephone call from ADP regarding payroll wire transfer not received.	0.20
	AJO	E-mails to and from J. Knauer and H. Schuyler of KGR regarding payroll transfer.	0.20
09/05/2012	AJO	Telephone call from W. Sellers regarding insurance and occupancy issues.	0.30
09/06/2012	AJO	Review and respond to e-mail from D. DeNeal of Faegre Baker Daniels regarding office relocation issues.	0.30
09/10/2012	AJO	Telephone calls from and to J. Knauer regarding the office transition memo.	0.20
	AJO	E-mail to L. Vazquez regarding the AT&T and T. Morris checks that need to be mailed.	0.10
	AJO	Telephone call to K. Boncquet of Mayfield Insurance requesting copy of insurance binder.	0.20
	AJO	E-mail to D. DeNeal regarding office relocation, attaching copy of insurance binder.	0.20

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			HOURS
09/11/2012	AJO	Review and respond to e-mail from J. Callahan of Renaissance Business Center regarding the Fourth Floor's space leased to another party.	0.30
	AJO	Telephone call from D. DeNeal of Faegre Baker Daniels regarding office relocation and auction issues.	0.20
	AJO	Telephone call to J. Callahan of Renaissance inquiring about alternative spaces available for rental.	0.20
	AJO	E-mails to and from T. LeBlanc of Regus regarding office space available in Louisville.	0.20
	AJO	E-mails from and to D. DeNeal of Faegre Baker Daniels regarding the record storage agreement.	0.20
	AJO	E-mails to and from C. Johnson of The Data Vault regarding the record storage agreement, including discussion of terms.	0.20
	AJO	Search various websites for alternatives in offices available in the Louisville area.	0.50
	AJO	Review and respond to e-mail from J. Callahan of Renaissance regarding the Sixth Floor space.	0.40
	AJO	E-mails from and to T. LeBlanc of Regus to discuss available space and coordinate viewing of same.	0.30
	AJO	Update the office relocation schedule for recent information.	0.40
	AJO	Telephone call from C. Johnson of The Data Vault regarding the storage agreement and related issues.	0.20
	AJO	E-mail to D. DeNeal of Faegre Baker Daniels regarding the record storage agreement and request a call to C. Johnson of The Data Vault.	0.10
	AJO	E-mail to C. Johnson of The Data Vault providing contact information for J. Knauer for the record storage agreement.	0.10
09/13/2012	AJO	Review and record the signed disbursement checks.	0.70
	AJO	Arrange for mailing of the signed disbursement checks.	0.30
	AJO	Review the revised pricing schedule and record storage agreement e-mailed by C. Johnson of The Data Vault.	0.30
	AJO	Review Iron Mountain's record storage proposal.	0.30
	AJO	Update the office transition worksheet for the revised record storage estimates.	0.20
	AJO	Detail e-mail to D. DeNeal of Faegre Baker Daniels regarding record storage issues.	0.20
	AJO	E-mails to J. Callahan of Renaissance Business Centers and T. LeBlanc of Regus to discuss scheduling of appointments to view prospective office spaces.	0.20
09/14/2012	AJO	Review time card, calculate and call in payroll to ADP.	0.40
	AJO	Request and review payroll preview report, accept payroll and release for processing; e-mail to J. Knauer with funding request.	0.40
	AJO	Review e-mail from D. DeNeal of Faegre Baker Daniels regarding record storage motion and termination of the New Albany lease.	0.40
	AJO	Review and forward insurance binder to W. Sellers, who is in the process of purchasing the New Albany building, per his request.	0.30

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			HOURS
09/17/2012	AJO	Discussion with the staff regarding status of the relocation project.	0.30
	AJO	Tour the facility with J. Finchum to review progress and discuss outstanding items.	0.80
	AJO	Numerous e-mails to and from T. LeBlanc of Regus to set up and confirm Tuesday's appointment to view the available offices.	0.40
	AJO	E-mails to and from J. Callahan of Renaissance to confirm Tuesday's appointment to view the available offices.	0.20
	AJO	E-mails from and to W. Sellers regarding status and set up meeting regarding transition issues.	0.40
	AJO	Begin review of reports and documents in S. Gibson's office to evaluate whether to store or shred the records.	1.80
	AJO	Update the office relocation worksheet for current status.	0.30
09/18/2012	AJO	View and discuss terms with J. Callahan regarding sixth floor offices available at Renaissance Business Centers.	0.80
	AJO	View various office alternatives and configuration of several offices with T. LeBlanc of Regus on Fourth Street in Louisville, KY, including discussion of terms.	1.20
	AJO	Telephone conversations with B. Royalty and S. Abbott regarding prospective leased space issues.	0.30
	AJO	Discussion with J. Finchum and S. Abbott regarding boxes that need to be moved to temporary office and request count of boxes.	0.30
	AJO	Tour with B. Royalty, S. Abbott and V. Weidman to view prospective offices with J. Callahan of Renaissance and B. Schneider of Regus, including discussion with staff regarding preferences.	1.30
	AJO	Review the proposed Regus office agreement, including e-mail to T. LeBlanc and B. Schneider regarding specifics.	0.50
	AJO	Review the revised Regus office agreement and e-mails to and from T. LeBlanc clarifying same.	0.40
	AJO	Detail e-mail to D. DeNeal of Faegre Baker Daniels requesting review of the proposed Regus office agreement terms and conditions.	0.20
	AJO	Review, research and respond to e-mail from D. DeNeal of Faegre Baker Daniels regarding the proposed Regus agreement.	0.30
	AJO	E-mail to T. LeBlanc and B. Schneider of Regus regarding issues related to the office agreement.	0.20
	AJO	Telephone calls to T. LeBlanc of Regus and D. DeNeal of Faegre Baker Daniels discussing methods of modifying the agreement to accommodate requirements.	0.40
	AJO	Additional telephone conversations with T. LeBlanc of Regus and D. DeNeal of Faegre Baker Daniels regarding the office agreement.	0.40
	AJO	Prepare and send detailed e-mail to J. Knauer regarding the office relocation issues.	0.30
09/19/2012	AJO	Meeting with W. Sellers, buyer of the New Albany office, to discuss the transition plan and related issues.	0.90
	AJO	Discussion with the staff regarding the relocation plans and items that need to be done.	0.20
	AJO	Walk through facility with J. Finchum to determine	

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		HOURS
	preliminary shelving layout at new facility and capacity of proposed shelving.	0.70
AJO	Telephone conversations with T. LeBlanc of Regus regarding occupancy agreement issues and scheduling visit to facility to confirm layout issues.	0.30
AJO	Discussion with the office staff regarding relocation issues and tasks for each to complete.	0.30
AJO	Visit Regus' offices with J. Finchum to measure space in the offices to plan layout of shelves and office configuration.	1.20
AJO	Discussion with W. Sellers regarding relocation and parking issues.	0.20
AJO	Telephone call to C. Johnson of The Data Vault regarding status of planned relocation.	0.20
AJO	Review e-mail from D. DeNeal of Faegre Baker Daniels regarding office occupancy and record storage agreements and motions to limit notice distribution and limit notice period.	0.20
AJO	E-mails to C. Johnson of The Data Vault and T. LeBlanc of Regus regarding motions filed today.	0.20
AJO	E-mails from and to T. LeBlanc of Regus regarding the occupancy agreement.	0.20
AJO	Update the office relocation worksheet for recent events.	0.30
09/20/2012	AJO Meeting with C. Johnson of The Data Vault regarding status of the record storage agreement, estimated number of boxes, labels and pick up and destruction issues.	0.80
	AJO E-mail to K. Boncquet of Mayfield Insurance regarding policy issues.	0.30
	AJO Telephone call from W. Sellers regarding relocation issues.	0.20
	AJO Review storage logs and contents of selected boxes to verify that key monthly reports have been maintained allowing for destruction of duplicate report binders.	1.80
	AJO Discussion with J. Finchum and S. Abbott regarding office configuration, review estimate of boxes to be transferred, and evaluate shelving capacity.	1.10
	AJO Begin review of documents and reports in S. McDonald's office to evaluate same for keep or destroy decision.	1.60
	AJO Telephone call to D. DeNeal of Faegre Baker Daniels to discuss status and plans regarding office relocation and record storage.	0.20
	AJO E-mails to T. LeBlanc of Regus and C. Johnson of The Data Vault regarding relocation and record storage issues.	0.20
	AJO Telephone calls to and from T. Austin of C-P-D regarding server and computer relocation and set up issues.	0.30
	AJO Telephone call from T. LeBlanc of Regus regarding office occupancy issues.	0.10
	AJO Telephone calls to and from D. DeNeal of Faegre Baker Daniels regarding the office occupancy agreement.	0.20
	AJO Telephone call to Laurie of Mayfield Insurance regarding insurance issues and certificate of insurance.	0.30
	AJO Telephone call to W. Sellers regarding the inability to convey insurance coverage to Sellers Investments.	0.10

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		HOURS
	AJO E-mail to J. Callahan of Renaissance Business Centers regarding chosen space being in another company's offices.	0.20
	AJO Review J. Finchum's record storage log to identify duplicate box numbers and correct noted items.	0.30
09/21/2012	AJO Review the proposed orders approving motions for the expedited hearing filed and e-mailed by D. DeNeal of Faegre Baker Daniels, including forwarding respective files to C. Johnson of The Data Vault and T. LeBlanc of Regus.	0.20
	AJO Review and reply to e-mails from C. Johnson of The Data Vault regarding record storage issues.	0.20
	AJO Meeting with C. Johnson of The Data Vault and J. Finchum regarding labels being dropped off, bins for items to be destroyed and logistics issues.	0.20
	AJO Work with record storage log to assign consecutive box numbers to individual boxes, including discussion with J. Finchum regarding box labeling project.	0.50
	AJO Telephone call from W. Sellers to coordinate visit to the facility by his colleague to view the phone system set up.	0.10
09/25/2012	AJO Telephone call to J. Finchum regarding the box labeling and record destruction issues.	0.20
09/26/2012	AJO Telephone calls from and to S. Fitzhugh of Work-A-Haulix regarding quote for and details regarding specifics related to relocating a portion of the New Albany office to Louisville.	0.40
	AJO E-mail to D. DeNeal of Faegre Baker Daniels regarding relocation issues.	0.20
	AJO Telephone call from T. LeBlanc of Regus regarding office relocation issues.	0.20
	AJO Telephone call to S. Fitzhugh of Work-A. Haulix regarding office moving issues.	0.10
09/27/2012	AJO Telephone call to C. Johnson of The Data Vault regarding the record storage agreement and logistics of moving the boxes and furnishing disposal bins.	0.20
	AJO Review the Regus agreement and prepare the check request for same.	0.10
	AJO Review The Data Vault agreement, prepare pages for signature and prepare check request for same.	0.20
	AJO Review the Work-A-Haulix quote and prepare check request for same.	0.10
	AJO Detail e-mail to T. Froelich of KGR requesting checks and signature on selected pages for the office transition agreements.	0.20
09/28/2012	AJO Review time cards, calculate and call in payroll to ADP.	0.50
	AJO E-mails from and to W. Sellers regarding relocation issues.	0.20
	AJO Review the payroll preview reports, call in to ADP to approve payroll for release and e-mail to J. Knauer to request funding.	0.40
10/01/2012	AJO Discussion with V. Weidman regarding the layoff at the end of week.	0.20
	AJO Walk through the facility with J. Finchum to assess	

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			HOURS
		status of clean up, including discussions with J. Finchum of tasks remaining.	0.30
	AJO	Telephone call to C. Johnson of The Data Vault and telephone calls from and to C. Johnson regarding delivery of additional D-bins and labels.	0.20
	AJO	Review documents and reports in New Albany offices to evaluate whether to keep or destroy.	2.30
10/02/2012	AJO	Review and box payroll and human resources files.	1.20
	AJO	Continue the evaluation of records in the New Albany office areas to determine whether to keep or shred.	3.60
10/03/2012	AJO	To Regus' office to coordinate logistics of today's move.	0.80
	AJO	To MPI Parking and Second & Liberty parking to discuss and arrange for monthly parking for B. Royalty and S. Abbott.	0.70
	AJO	Meeting with B. Royalty and S. Abbott to discuss move in schedule.	0.50
	AJO	Discussions with J. Finchum and V. Weidman regarding remaining tasks to be done.	0.30
	AJO	Discussion with T. Austin of C-P-D regarding equipment to be moved to the Regus office in Louisville.	0.30
	AJO	Wrap S. McDonald's paintings and box stereo system for storage off-site.	0.40
	AJO	Discussions with The Data Vault, Work-A-Haulix and T. Austin of C-P-D regarding assisting and guiding them in the performance of their respective records removal, moving to Regus and computer system relocation tasks.	1.10
	AJO	To Regus to view staged offices and to deliver S. McDonald's personal property.	1.00
	AJO	Review documents and reports that were staged for boxing in various offices to evaluate whether to keep or shred.	3.10
	AJO	Telephone call to T. Austin of C-P-D to discuss problems he is having in connecting computer equipment.	0.20
	AJO	E-mails to J. Burlet of Viewtrak and from T. Powers of Viewtrak regarding request to call in to T. Austin of C-P-D to assist in set up of computer system.	0.20
	AJO	Telephone call to T. Powers of Viewtrak to discuss request for computer set up assistance and terms for doing same.	0.20
10/04/2012	AJO	Complete review of documents and reports to determine which records must be kept and which can be shredded.	2.80
	AJO	Continue efforts to vacate New Albany office and relocation of records.	3.70
	AJO	Discussions with The Data Vault crew regarding which boxes are to be picked up for storage.	0.30
	AJO	E-mails from and to S. Abbott regarding paycheck issues.	0.20
	AJO	E-mails from and to T. Austin of C-P-D and D. Vokins of Viewtrak regarding printer issues.	0.30
10/05/2012	AJO	Supervision of The Data Vault record pick up, including discussions with The Data Vault crew as to which boxes were to be moved to storage and	

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			HOURS
		assisting with reboxing of records as necessary.	2.20
10/08/2012	AJO	Walk through the facility with J. Finchum to evaluate status of move.	1.50
	AJO	Review and approve invoices to be paid, including preparation of preliminary disbursements request.	0.70
	AJO	Telephone conversations with T. Austin of C-P-D to discuss work necessary to configure multifunction printer/copier/scanner/fax, including request for invoice for services.	0.30
10/09/2012	AJO	Telephone calls from and to T. Austin of C-P-D regarding the office set-up status and schedule.	0.10
	AJO	To the Louisville office to assist in set-up and transition issues.	0.80
	AJO	E-mails to and from T. Power of View Trak regarding invoicing.	0.20
	AJO	Meeting with W. Sellers and J. Finchum regarding scheduling and logistics issues relating to vacating the premises.	0.30
	AJO	Detail e-mail to T. Froelich of KGR with disbursements request and invoices copies.	0.30
10/11/2012	AJO	Prepare letters to terminate utility services.	0.80
	AJO	Terminate the Duke Energy account on-line.	0.20
	AJO	Telephone call to Michelle at AT&T to terminate the phone service.	0.20
	AJO	Detail e-mail to K. Boncquet of Mayfield Insurance with details regarding requested change to the insurance policy.	0.20
	AJO	To the Post Office to mail utility letters and discuss change of address.	0.30
	AJO	Complete change of address form for the U.S. Postal Service on-line.	0.30
	AJO	Review the e-mail from K. Boncquet of Mayfield Insurance regarding Louisville's temporary office building, including forwarding e-mail to T. LeBlanc of Regus for responses.	0.20
	AJO	Respond to K. Boncquet, including review of e-mail from T. LeBlanc of Regus and incorporating data into response.	0.30
10/12/2012	AJO	Review time cards, calculate payroll and call in payroll to ADP.	0.40
	AJO	Request and review payroll preview reports, approve payroll for processing, including e-mail to J. Knauer requesting funding.	0.40
	AJO	Discussions with alarm service technician and W. Sellers regarding office transition issues.	0.30
	AJO	Discussions with J. Finchum regarding final tasks prior to vacating of office.	0.20
10/15/2012	AJO	E-mails to and from T. Froelich of KGR regarding disbursement checks and mailing instructions regarding same.	0.30
	AJO	Telephone call to T. Morris regarding check to be mailed today.	0.10
	AJO	E-mail to W. Sellers regarding the check to be mailed today and details regarding occupancy charge calculation.	0.20
	AJO	Review the invoice from Regus for November's rent, including e-mail to T. LeBlanc of Regus regarding	



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		HOURS
	same.	0.10
	AJO Review e-mail from J. Knauer regarding delay in sending payroll wire, including e-mails to staff and telephone call to ADP customer service regarding same.	0.30
10/16/2012	AJO E-mails to and from T. Froelich of KGR regarding September 21st deposits.	0.20
	AJO Telephone call to C. Johnson of The Data Vault regarding record storage log logistics.	0.20
10/17/2012	AJO Prepare a record storage log to send to The Data Vault.	1.10
	AJO Detail e-mail to C. Johnson of The Data Vault transmitting the record storage log and requesting selected boxes to be sent to the Louisville office and others to be picked up from the Louisville office and put into storage.	0.20
10/18/2012	AJO Prepare termination letters for V. Weidman and J. Finchum.	0.60
	AJO Arrange for mailing of termination letters and final check stubs.	0.20
	AJO Fill out Ceridian COBRA forms for V. Weidman and J. Finchum.	0.60
10/22/2012	AJO Telephone call to Louisville's staff to discuss the TeraTerm system issues.	0.20
10/24/2012	AJO Discussion with the staff regarding system issues, including e-mail to D. Vokins of View Trak regarding same.	0.20
	AJO Update contact information list for the Louisville office service providers.	0.30
	AJO Telephone call from Monica from ADP regarding status of the company, bankruptcy case number and payroll funding issues.	0.30
	AJO Begin review of accumulated correspondence forwarded by the Louisville office.	0.80
10/25/2012	AJO E-mail to T. Power of View Trak to follow up on the request for assistance with the system, including telephone conversation with B. Royalty to confirm the system issues.	0.20
	AJO Complete the user authorization form for The Data Vault and circulate for signatures.	0.50
10/26/2012	AJO Review time card, calculate and call in payroll to ADP, including placing laid off employees into suspended pay state.	0.40
	AJO Request and review ADP's payroll preview reports, telephone call to ADP to release payroll for processing and e-mail to J. Knauer requesting funding.	0.40
10/29/2012	AJO Review and approve invoices for payment.	0.40
	AJO Prepare disbursements request.	0.50
	AJO Scan invoices to accompany disbursements request.	0.20
10/30/2012	AJO Telephone call from B. Royalty to discuss personal computer problems and alternatives as suggested by T. Austin of C-P-D and authorize obtaining of	

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			HOURS	
		rebuilt computer.	0.20	
10/31/2012	AJO	Follow up on payroll that was not paid today, including e-mails and telephone conversations with B. Royalty, J. Knauer and ADP.	0.50	
	AJO	Telephone call from J. Knauer regarding payroll funding, including telephone calls to ADP Financial Services and B. Royalty regarding same.	0.20	
		Managing Business Operations	235.60	88,148.00
09/16/2011	AJO	Discussions and tour of facility with N. Gallivan of Gallivan Auctioneers regarding assets for auction.	1.60	
	AJO	Discussions with J. Finchum and V. Weidman requesting office equipment list prepared earlier for sharing with N. Gallivan.	0.30	
10/19/2011	AJO	E-mails to and from B. Royalty requesting inventory of art in the office and discuss possibly purchasing selected items of ELC's furniture and forward message to L. Lynch.	0.30	
07/11/2012	AJO	Detail e-mail to N. Gallivan regarding auction issues.	0.20	
	AJO	Detail e-mail to D. DeNeal of Faegre Baker Daniels regarding auction order and related issues.	0.20	
	AJO	Review reply from D. DeNeal of Faegre Baker Daniels with court order regarding auction, including download of motion with attached exhibit.	0.30	
07/12/2012	AJO	Telephone call from N. Gallivan to discuss auction timing and issues.	0.20	
08/31/2012	AJO	E-mails from and to N. Callahan regarding auction issues.	0.20	
09/13/2012	AJO	Review e-mail from D. DeNeal of Faegre Baker Daniels regarding auction, including e-mail to N. Gallivan regarding auction issues.	0.20	
09/14/2012	AJO	Review and respond to e-mail from D. DeNeal of Faegre Baker Daniels regarding auction issues.	0.20	
09/25/2012	AJO	Telephone call from M. Stevens of Gallivan regarding auction preparation, including telephone conversation with J. Finchum regarding same.	0.20	
09/26/2012	AJO	Telephone call from N. Gallivan regarding auction issues, including telephone call to J. Finchum regarding same.	0.20	
10/02/2012	AJO	E-mail to N. Gallivan regarding auction set up issues.	0.20	
10/04/2012	AJO	Discussions with M. Stevens of Gallivan regarding goods available for auction, clean up or removal of hard drives and other auction-related issues.	0.40	
10/05/2012	AJO	Work with M. Stevens of Gallivan to prepare office for the auction.	2.30	
10/08/2012	AJO	Work with T. Morris on pre-auction clean up and discuss scheduling final clean up for Thursday.	0.80	

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			HOURS	
10/09/2012	AJO	Supervise the auction in process, including ensuring doors were adequately supervised.	2.00	
	AJO	Supervise removal of items purchased at the auction.	2.10	
10/10/2012	AJO	Supervise and assist with the removal of items purchased at the auction.	2.30	
10/31/2012	AJO	Review e-mail from T. Froelich of KGR with copy of auction check to be deposited, including e-mails to and from T. Froelich with detailed accounting for auction.	0.20	
	AJO	Review accounting for auction furnished by Gallivan. Auction Preparation	0.20	
			14.60	5,464.00
09/28/2011	AJO	Review and update related party notes receivable summary.	0.20	
	AJO	Review schedules for notes receivable and other assets and begin preparation of schedule of assets that should be pursued for collection or liquidation.	0.70	
10/06/2011	AJO	Continue review and updating of schedule of assets to be collected or liquidated with exhibits related to the assets.	3.20	
10/07/2011	AJO	Continue review and updating of asset schedule to be collected or liquidated with documentation.	1.70	
10/10/2011	AJO	Continue review of notes receivable and other documentation in conjunction with updating of the asset schedule.	1.40	
10/11/2011	AJO	Continue review of files and development of asset list and supporting file.	1.20	
10/12/2011	EML	Evaluate the Texas Brand Ribs settlement offer and respond to requests by Baker & Daniels for additional information.	0.20	
10/13/2011	EML	Evaluate the mortgage loan documents related to TX Brand Ribs and release language included therein.	0.40	
	EML	Review lien search documents for property securing obligation of TX Brand Ribs in order to determine lien priority for valuation assessment.	0.70	
	EML	Prepare summary of lien position for TX Brand Ribs' valuation purposes.	0.80	
	EML	Prepare summary e-mail to T. Hall and S. O'Neil of Baker regarding the TX Ribs findings.	0.60	
10/17/2011	AJO	Continue review of files and documents, updating of schedule and support file regarding assets to be liquidated.	2.30	
12/05/2011	EML	Review D. Garrett's and J&L's notes payable history in order to respond to e-mail from J. Knauer.	0.80	
	AJO	Review Dean Garrett's notes, cash receipts and other documents to determine status of the Garrett's notes receivable.	1.10	
12/06/2011	EML	Telephone call with D. DeNeal of Baker & Daniels regarding Okie's background.	0.10	

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			HOURS
	EML	Telephone call with ELC's staff regarding background on Okie Farms.	0.20
	EML	Review organizational documents and other information available on Okie in order to search for other active business operations.	0.60
	AJO	Review the Okie Farms operating agreement and other documentation for references to Okie Farms.	0.30
	AJO	Review download file for transactions under Okie Farms' customer number.	0.20
12/08/2011	AJO	Telephone call from W. Ponader of Baker & Daniels regarding notes receivable.	0.20
	AJO	Extract notes receivable data to separate file, including sending file to W. Ponader of Baker & Daniels.	0.80
	AJO	Research files for additional notes receivable analyses.	1.10
	PJO	Correspondence with E. Barnes regarding status of Texas Ribs' monthly payments.	0.10
	PJO	Telephone conversation with S. O'Neill regarding status of Texas Ribs' note negotiations.	0.30
	PJO	Analysis of interest payments received from Texas Brand Ribs.	0.20
12/23/2011	PJO	Research relevant documents relating to the Texas Brand Ribs note.	0.40
	PJO	Correspondence with E. Barnes regarding additional information required to respond to settlement proposal for the Texas Brand Ribs note.	0.20
12/28/2011	PJO	Correspondence with representatives from Cadle Company regarding possible purchase of the Texas Ribs note.	0.20
	PJO	Correspondence with representatives from e-farmcredit regarding possible purchase of the Texas Ribs note.	0.20
12/29/2011	PJO	Review correspondence from E. Barnes regarding supporting documentation of the security for the Texas Ribs note.	0.30
12/30/2011	PJO	Update analysis of the value of the Texas Ribs' promissory note at various discount rates.	0.30
	PJO	Correspondence with J. Knauer and the team regarding status and recommendations for next steps in the process of realizing value on the Texas Ribs promissory note.	0.30
01/03/2012	PJO	Correspondence with various potentially interested parties in purchasing the Texas Ribs mortgage note.	0.40
01/04/2012	PJO	Correspondence with J. Alwin regarding expected purchase price and level of interest in the Texas Ribs note.	0.10
01/11/2012	AJO	Telephone conversation with J. Finchum regarding note receivable document search.	0.20
01/13/2012	AJO	Prepare October 2009 - September 2010 activity rollforward for notes receivable.	3.00
01/16/2012	AJO	Review FY 2010 notes receivable analysis, including	

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			HOURS
		noting items for follow up.	0.80
	AJO	Analyze FY 2009 notes receivable transactions, noting items for follow up.	1.40
	AJO	Begin FY 2008 notes receivable analysis.	0.80
01/17/2012	AJO	Review FY 2008 notes receivable file to identify items for staff to research.	1.20
	AJO	Review FY 2009 notes receivable analysis for items for the staff to research.	0.60
	AJO	Review FY 2010 notes receivable analysis for items for the staff to research.	0.40
01/19/2012	AJO	Complete initial review of 2007-2008 download file to categorize notes receivable by debtor.	0.50
	AJO	Combine notes receivable analyses into one file and continue review and categorization by debtor.	0.70
01/20/2012	AJO	Verify activity in the notes receivable schedules against the preliminary notes receivable schedule derived from the download files.	1.80
01/23/2012	EML	Review notes receivable data file received from A. Omori in order to assess the nature of balances due from others contained therein.	0.70
	AJO	Research notes receivable issues per e-mail request from K. Mitchell of Faegre Baker Daniels.	0.40
	AJO	Detail response to K. Mitchell regarding notes receivable documentation and analyses.	0.40
	AJO	Complete preparation of preliminary notes receivable activity analysis.	1.20
	AJO	Review audit workpapers for documentation related to notes receivable.	0.80
01/25/2012	AJO	Research and respond to K. Mitchell of Faegre Baker Daniels regarding notes receivable issues.	0.20
	AJO	E-mail to J. Finchum forwarding list of boxes and files related to notes receivable to pull.	0.10
01/27/2012	AJO	Telephone call from K. Mitchell of Faegre Baker Daniels to discuss notes receivable information available in electronic or paper form.	0.30
01/31/2012	AJO	Review and copy selected notes receivable files to the shared drive for transfer to FTP site for access by K. Mitchell, D. DeNeal and W. Ponader of Faegre Baker Daniels.	0.80
02/01/2012	EML	Telephone call with R. Taylor of Taylor Livestock and e-mail regarding same to J. Knauer regarding the D. Garrett matter.	0.70
	AJO	Arrange for audit files to be moved to notes receivable on the FTP site, including e-mail to K. Mitchell of Faegre Baker Daniels regarding additional files available.	0.20
	AJO	E-mail to J. Finchum to follow up on previous request for pulling of files and boxes related to notes receivable.	0.20
02/03/2012	AJO	Review e-mail from and telephone call to J. Finchum regarding notes receivable files pulled for review.	0.30
	AJO	Detail e-mail to K. Mitchell of Faegre Baker Daniels regarding files related to notes receivable pulled	

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			HOURS
		for review.	0.20
02/16/2012	AJO	E-mail to J. Finchum requesting file volume for notes receivable per the request of K. Mitchell of Faegre Baker Daniels.	0.20
02/17/2012	AJO	E-mail to K. Mitchell of Faegre Baker Daniels regarding notes receivable documentation, including telephone conversation with J. Finchum regarding same.	0.30
02/23/2012	EML	Review D. Good's interview regarding advances to cover expenses for the apartment buildings and review of associated schedule of same and call to ELC's staff to look for copies of notes.	1.60
	AJO	Review the 2008 and 2009 audit workpapers to extract notes receivable confirmations circularized and those returned.	1.30
	AJO	Prepare detail e-mail to K. Toner of Faegre Baker Daniels requesting contact with Buetow, LeMasters & Dick, external auditors, for remaining signed notes receivable confirmations.	0.30
02/24/2012	EML	Review settlement statement and the K-1 filings provided by ELC's staff and telephone call with ELC's staff regarding same on Belleau Wood LLC.	0.80
	EML	Review real estate documentation provided by ELC's staff relating to payments made by ELC on the apartment projects.	0.60
	EML	Review background of the offer made on the second position interest of the ELC in Texas Brand Ribs note in order to discuss same with L. Moeller of Flexible Foam, including telephone call and e-mail regarding same with L. Moeller.	0.50
	AJO	Review and revise notes receivable schedule for the apartments to indicate work completed.	0.30
	AJO	Review files to gather relevant notes receivable documentation for e-mailing to L. Lynch.	0.70
02/27/2012	PJO	Review of proposed confidentiality agreement for the marketing of the Texas Rib Note.	0.10
03/01/2012	EML	Prepare transmittal documents relating to Texas Brand Ribs note to Blue Stream Dairy for its consideration of a possible purchase of same, including review of their executed confidentiality agreement and summary e-mail.	0.40
	AJO	Review notes receivable documentation for apartments.	0.30
	AJO	Detail e-mail to B. Royalty requesting pulling documentation related to the apartment notes receivable.	0.20
	AJO	Telephone conversation with J. Finchum regarding notes receivable documentation.	0.10
	AJO	Telephone call from K. Mitchell of Faegre Baker Daniels regarding notes receivable issues and possible visit to the New Albany offices.	0.20
03/07/2012	EML	Review e-mail chain regarding Garr Trucking and provide additional information to K. Mitchell of Faegre Baker.	0.20

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			HOURS
03/09/2012	EML	Review additional documentation from ELC staff regarding notes receivable and call with them regarding further research needed.	0.30
03/12/2012	EML	Telephone call with J. Knauer regarding the notes receivable collection efforts and next steps.	0.40
	AJO	Discussion with K. Mitchell of Faegre Baker Daniels regarding notes receivable document review.	0.20
	AJO	Review download file for details related to the Hurstbourne Landings charges.	0.70
	AJO	Review document files for the Hurstbourne Landings documentation.	0.50
	AJO	Research in FY2009 download file for disbursements related to notes receivable.	1.20
	AJO	Begin review of notes receivable documentation flagged by J. Finchum for review.	1.00
	AJO	Search CDs for canceled checks for Hurstbourne Landings, including printing of same.	1.50
	AJO	Analyze FY2008 download file by source code for notes receivable.	1.20
03/15/2012	AJO	Continue review of note receivable files pulled for K. Mitchell of Faegre Baker Daniels for additional relevant information.	0.90
03/21/2012	AJO	Numerous e-mails to and from K. Mitchell of Faegre Baker Daniels regarding transfer of notes receivable file scans.	0.30
03/29/2012	EML	Telephone conference call with J. Kennedy of Kroger and J. Knauer, Trustee, regarding collection of notes receivable.	1.00
	EML	Telephone call with ELC's staff regarding notes receivable.	0.30
	EML	Telephone call with M. Fenzell and follow-up on e-mail regarding same to J. Kennedy of Kroger regarding payment status on the Texas Brand Ribs note.	0.50
04/09/2012	EML	Review all correspondence, notes receivable summaries, related payments and e-mails to/from P. O'Malley and A. Omori as it relates to Texas Brand Ribs payments, including telephone calls with ELC's staff regarding same.	0.80
	AJO	Research the Abilene Texas Foods/Texas Brand Ribs payments per the request of L. Lynch.	0.30
04/10/2012	EML	Review the letter regarding missed payments on the Texas Brand Ribs note.	0.40
08/28/2012	AJO	Telephone calls from and to D. Brangers regarding the University Woods and Hurstbourne Landings balances.	0.20
09/18/2012	EML	Review data regarding disbursements made by ELC to support Hurstbourne Landings in order to support the claim in their bankruptcy.	0.40
	AJO	Research the Hurstbourne Landings note receivable per the request of L. Lynch.	0.60
	AJO	Search files for checks written for the benefit of Hurstbourne Landings.	0.30



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			HOURS	
09/19/2012	AJO	Research the Hurstbourne Landings check numbers, dates and amounts to facilitate obtaining canceled check copies.	1.10	
	AJO	Prepare schedule of Hurstbourne Landings advances from canceled checks printed by J. Finchum.	0.50	
	AJO	Scan Hurstbourne Landings canceled checks to transmit to D. DeNeal of Faegre Baker Daniels.	0.20	
	AJO	Revise the Hurstbourne Landings notes receivable schedule per the request of D. DeNeal of Faegre Baker Daniels.	0.20	
		Sale of Assets	62.80	24,219.00
09/08/2011	EML	Telephone conference call with J. Bosco of Fifth Third, R. Yandry, E. Whitfield and M. Stoeberl of Wells, T. Hall of Baker, R. LaTour of Vorys and J. Knauer, Trustee, regarding case update.	0.70	
	EML	Prepare for call with lenders, including updates on cash collections through August 12th.	0.40	
10/05/2011	EML	Telephone conference call with J. Bosco of Fifth Third and members of Wells Fargo including R. Yandry and M. Stoeberl, as well as K. Toner of Baker and Daniels, R. LaTour of Vorys and J. Knauer, Trustee, regarding case update on Superior litigation, Atkinson litigation and next steps in Friona interpleader.	0.70	
10/12/2011	EML	Review and distribute three-week budget to J. Bosco of Fifth Third.	0.50	
	AJO	Prepare analysis of current payroll budget compared to original payroll budget and e-mail to J. Bosco of Fifth Third Bank.	0.40	
	AJO	Review e-mail from L. Hart of Fifth Third Bank requesting additional details behind Pacific Life invoices and e-mail to B. Royalty requesting full copies of invoice documents.	0.20	
10/13/2011	AJO	Review e-mail and attachment sent by B. Royalty with Pacific Life invoice details and forward message to L. Hart of Fifth Third Bank.	0.20	
10/26/2011	EML	Prepare for call with lenders.	0.50	
	EML	Telephone conference call with lenders including J. Bosco of Fifth Third and R. Yandry, E. Whitfiel and M. Stoeberl of Wells Fargo as well as K. Toner of Baker and R. LaTour of Vorys to discuss litigation and other asset recovery actions.	0.70	
11/04/2011	EML	Telephone call with J. Bosco of Fifth Third regarding information needed on collected funds at 9-30-08.	0.40	
11/09/2011	EML	Telephone conference call with R. Yandree and M. Stoeberl of Wells Fargo regarding staffing changes.	0.30	
11/10/2011	EML	Telephone call with J. Bosco of Fifth Third to review the unsupported invoice activity at 9-30-08.	0.50	
11/16/2011	EML	Telephone conference call with J. Knauer, trustee, K. Toner of Baker & Daniels, R. LaTour of Vorys, J. Bosco of Fifth Third and R. Yandry and M. Stoeberl of Wells Fargo for an update on yesterday's omnibus		

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			HOURS
		hearing.	0.50
11/28/2011	EML	Review and distribute to J. Bosco of Fifth Third for approval the operating budget for the next four weeks.	0.20
12/29/2011	AJO	Review e-mail from J. Bosco of Fifth Third Bank regarding approval of BMC's November invoice and e-mail approval to H. Schuyler of KGR.	0.20
02/14/2012	AJO	Telephone call from J. Bosco of Fifth Third Bank to discuss reports showing actual receipts and disbursements by month, updated liquidation analysis and detailed operating expense budget, including paid and accrued professional fees.	0.30
	AJO	Prepare the monthly actual summary per the request of J. Bosco of Fifth Third Bank.	1.30
	AJO	Begin preparation of paid and accrued professional fees by party as requested by J. Bosco of Fifth Third Bank.	1.00
02/15/2012	AJO	Review the budget and budget-to-actual reporting files for information responsive to J. Bosco of Fifth Third Bank's request for information.	0.80
02/22/2012	EML	Telephone call with J. Bosco and related call with A. Omori regarding information for P. Scudder of Wells Fargo.	0.40
	EML	E-mail the monthly operating reports to J. Bosco at Fifth Third in response to inquiry by P. Scudder of Wells Fargo.	0.10
	AJO	Telephone call to P. Scudder of Wells Fargo regarding information request forwarded by J. Knauer.	0.20
02/24/2012	AJO	Telephone call from J. Bosco of Fifth Third Bank with information requests, both old and new.	0.20
02/28/2012	AJO	Review budget, actual and other reports available for J. Bosco of Fifth Third Bank.	0.50
02/29/2012	PJO	Final preparation of handouts for today's meeting with J. Bosco of Fifth Third Bank.	0.80
	PJO	Meeting with L. Lynch and J. Bosco regarding current status and to review cash activity schedules and professional fees incurred.	1.30
	EML	Meeting with J. Bosco of Fifth Third and P. O'Malley.	1.30
	EML	Review summary file from A. Omori regarding total claims and send e-mail to J. Bosco of Fifth Third regarding same.	0.30
03/01/2012	PJO	Summarize information relating to the cash activity in the First Third Bank cash accounts with the beginning of November 2010 and forward to J. Bosco.	0.40
04/04/2012	EML	Telephone call with J. Bosco of Fifth Third regarding funding core operating expenses.	0.30
04/17/2012	EML	Review and distribute summary critical expenditure listing to J. Bosco of Fifth Third.	0.60

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			HOURS	
05/04/2012	EML	Telephone call with R. LaTour of Vorys regarding the updated liquidation analysis.	0.40	
05/07/2012	EML	Telephone call with J. Bosco of Fifth Third regarding liquidation analysis.	0.70	
06/14/2012	EML	Review the updated budget and cash reconciliation data from A. Omori prior to distribution to J. Bosco of Fifth Third.	0.30	
06/20/2012	EML	Review and distribute the June and July monthly budgets to J. Bosco for review and approval.	0.10	
06/22/2012	AJO	E-mails to and from J. Bosco of Fifth Third Bank regarding approval of next week's payroll, including telephone conversation with L. Lynch regarding same.	0.20	
06/25/2012	AJO	Several e-mails to and from J. Bosco of Fifth Third Bank regarding approval of June and July disbursements budget.	0.20	
08/15/2012	AJO	Forward the August and September disbursements budget to J. Bosco of Fifth Third Bank.	0.20	
		Secured Lenders/Cash Colltl.	18.30	7,439.00
11/10/2011	EML	Review the agenda for Monday's conference call with Baker & Daniels, and J. Knauer, trustee, and begin to prepare status summary of items relating to tasks performed by DSI.	0.70	
11/11/2011	EML	Continue to prepare outline of DSI tasks relating to the agenda for Monday's call with the trustee and Baker & Daniels.	0.40	
	EML	Review and distribute information for Monday's conference call with Baker & Daniels and the trustee.	0.30	
11/14/2011	EML	Prepare for conference call with Baker & Daniels and J. Knauer, trustee.	0.80	
	EML	Telephone conference call with Baker & Daniels and J. Knauer, trustee, to review agenda items for the meeting next week with the creditors.	1.40	
	EML	Review the revised agenda for the meeting with the creditors and e-mail K. Toner with questions regarding same.	0.40	
11/18/2011	EML	Prepare outline of talking points for meeting with the creditors.	0.40	
	AJO	Telephone conversation with L. Lynch regarding accounts receivable schedule to prepare for the November 22nd call with the unsecured creditors.	0.40	
11/21/2011	EML	Telephone conference call with Baker & Daniels to prepare for the call tomorrow with the unsecured creditors.	1.80	
	EML	Review and distribute recoveries to-date and update bank balances for further distribution to the unsecured creditors by Baker & Daniels.	0.30	
	PJO	Prepare exhibit summarizing cash receipts and disbursements for tomorrow's call with the creditors.	0.40	

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			HOURS	
11/22/2011	EML	Prepare for call with ELC's creditors.	0.60	
	EML	Telephone conference call with ELC's creditors, members of Baker & Daniels and J. Knauer, trustee, to discuss the case update, including changes in accounts receivable balances from prior monthly operating report.	2.30	
02/02/2012	EML	Telephone conference call with J. Knauer, T. Hall of Faegre Baker and A. Omori in preparation for conference call with the creditors.	0.50	
	EML	Telephone conference call with creditors representatives, including D. Donnellon, L. Day DelCotto, J. Rogers and J. Ames, J. Knauer, T. Hall and K. Toner of Faegre Baker regarding budget reporting metrics.	0.90	
	AJO	Telephone conference call with L. Lynch, J. Knauer and T. Hall of Faegre Baker Daniels in preparation for the 9:00 a.m. conference call with L. Day DelCotto regarding budget issues.	0.50	
	AJO	Telephone conference call with L. Lynch, J. Knauer, T. Hall of Faegre Baker Daniels and the creditors' attorneys, including L. Day DelCotto, S. Newburn, J. Rogers, C. Trapp, D. Donnellon and J. Ames regarding budget issues.	0.90	
	AJO	Research to address questions raised by the creditors' attorneys during the conference call.	0.80	
	AJO	Prepare and assemble documents in response to the creditors' attorneys' questions.	0.70	
		Creds./Creds.' Comm. Contact	14.50	5,621.50
09/09/2011	EML	Prepare summary listing of Cactus and related counterparty purported assignment data.	0.90	
09/28/2011	EML	Preparation of source documents relating to the BBL cattle sold to Friona and distribution via e-mail of same to T. Hall of Baker & Daniels which supports the cattle as having been purchased from ELC.	0.80	
10/05/2011	AJO	Research S. Gibson's debit memos in 2008-2009 and 2009-2010 download files and e-mail findings to L. Lynch.	0.50	
10/07/2011	EML	Discussion with ELC staff regarding \$250,000 payment made to BMG which was not for cattle and is related to activity with S. Gibson.	0.20	
	AJO	Telephone conversation with L. Lynch regarding the check to Beef Marketing Group from Peoples Bank payable to S. Gibson.	0.20	
	AJO	Telephone conference call with L. Lynch and staff in New Albany requesting research regarding Beef Marketing Group and Scott Gibson related to 2008 activity.	0.20	
	AJO	Telephone conversations with L. Lynch regarding Beef Marketing Group/S. Gibson transactions and interpretation of what they represent and discuss additional information that should be available, including possibility of requesting 2007-2008 download file.	0.20	
10/10/2011	EML	Prepare summary memo for Baker & Daniels regarding recordkeeping practices at ELC for use in various litigation matters involving branch managers.	3.60	

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			HOURS
10/12/2011	EML	Review additional detail behind the S. Gibson transactions with Beef Marketing Group cash distribution in 2008.	0.50
	AJO	Test 2007-2008 download file and e-mail to D. Vokins of Viewtrak Technologies regarding file not balancing.	0.20
	AJO	Telephone call to D. Vokins of Viewtrak Technologies regarding out of balance situation with 2007-2008 download file, what can be done and also discuss sales recap requests.	0.30
	AJO	Continue review and analysis of 2007-2008 download file, including analysis by source code, month and branch to attempt to isolate variances.	0.70
10/13/2011	AJO	Continue analysis of 2007-2008 download file, isolating large differences in October 2007.	1.50
	AJO	Telephone call to D. Good to discuss 2007-2008 download file issue.	0.20
	AJO	Continue review and analysis of 2007-2008 download file.	1.20
	AJO	E-mail to D. Vokins of Viewtrak Technologies regarding discussion with D. Good and download file issues.	0.10
10/17/2011	AJO	E-mails from and to D. Vokins of Viewtrak Technologies regarding request status.	0.10
	AJO	E-mails to and from L. Lynch regarding sales recap report and forward request for quote to D. Vokins of Viewtrak Technologies.	0.20
11/21/2011	EML	Review production requests relating to the R. Elmore matter.	0.80
	EML	Telephone call with H. Mappes of Baker & Daniels regarding R. Elmore's cattle transactions.	0.30
	AJO	Review e-mails with attachments from L. Lynch regarding R. Elmore's interrogatory and discovery requests.	0.20
	AJO	Review files and e-mail research performed regarding R. Elmore.	0.20
	AJO	Review R. Elmore's interrogatories and requests for production.	0.20
11/23/2011	EML	Review T. Rosenbaum's transactions in order to respond to inquiry regarding same from D. DeNeal of Baker & Daniels.	0.90
11/30/2011	AJO	Review invoice background for ECC01 transactions, including telephone conversations with J. Finchum and B. Royalty regarding documentation.	1.80
12/01/2011	AJO	Research R. Elmore's transactions.	0.30
	AJO	Research related to Rex Elmore's interrogatory regarding cash accounts.	2.10
12/02/2011	EML	Prepare and distribute information for H. Mappes of Baker & Daniels for the R. Elmore matter.	0.90
	EML	Telephone call with H. Mappes of Baker regarding the R. Elmore tracing information.	0.20
	AJO	Research and telephone conversations with New Albany's staff in response to inquiry from W. Ponader of Baker & Daniels regarding field check	

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			HOURS
		signature authority.	0.30
	AJO	Telephone conference call with L. Lynch and H. Mappes of Baker & Daniels regarding R. Elmore's discovery responses.	0.20
12/06/2011	AJO	Respond to e-mails and phone calls regarding R. Elmore's analysis request.	0.30
12/07/2011	AJO	Review e-mail from H. Mappes of Baker & Daniels regarding R. Elmore's production request and research request.	0.40
12/09/2011	AJO	Review and reply to H. Mappes of Baker & Daniels' e-mail regarding R. Elmore's discovery.	0.20
02/01/2012	EML	Review Arrowhead's correspondence in response to T. Hall's e-mail request.	0.20
02/02/2012	EML	Review of Arrowhead's files for background on settlement discussions.	0.30
03/06/2012	EML	Prepare updates to the case summary memo for J. Carr of Faegre Baker.	2.30
03/07/2012	EML	Telephone call with A. Omori regarding tracing payments made by ELC related to G Deal for incorporation into summary memo for J. Carr.	0.60
	EML	Review and respond to e-mail from S. Eikenberry regarding Florida Livestock markets.	0.20
03/08/2012	EML	Prepare for call with S. Eikenberry by review of Florida Livestock discovery request, including phone call with ELC's staff regarding statements contained in same.	1.20
	EML	Telephone call with S. Eikenberry of Faegre Baker regarding the Florida Livestock creditors discovery.	1.00
	EML	Telephone call with ELC's staff regarding assembling relevant documents relating to Florida Livestock creditors requests.	0.90
	EML	Prepare further edits to the case summary memo for J. Carr of Faegre Baker.	1.60
	EML	Telephone call with ELC's staff regarding volume of documentation which will need to be produced in order to comply with the discovery request.	0.10
	EML	Review documentation provided by the ELC staff relating to the Florida Livestock Markets discovery request, including calls with staff and e-mail to S. Eikenberry regarding related documents.	0.70
	AJO	Detail e-mail to J. Finchum regarding documents to be scanned for Florida Creditors' discovery request.	0.30
	AJO	Review Florida Creditors' request for information and identify customer and vendor information to be gathered.	1.80
	AJO	Create file to be used to collect information responsive to Florida Creditors' discovery request from January 1, 2010 forward from FY2010 and FY2011 download files.	0.70
	AJO	Create PivotTable file for purchases from 10/1/09 forward in response to Florida Creditors' discovery request.	0.80
	AJO	Create PivotTable file for disbursements from 10/1/09 forward in response to Florida Creditors'	

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		HOURS
	discovery request.	0.70
AJO	Create PivotTable file for sales from 10/1/09 forward in response to Florida Creditors' discovery request.	0.50
AJO	Create PivotTable file for cash receipts from 10/1/09 forward in response to Florida Creditors' discovery request.	0.50
03/09/2012	EML Review the preliminary discovery documents provided by ELC's staff and related download file from A. Omori relating to the activity between ELC and the Florida Livestock creditors in order to respond to the discovery request.	0.60
	EML Review the purchase detail provided by A. Omori and compare same to the file sent by ELC's staff regarding cattle purchased from Arcadia in order to respond to the discovery request.	0.90
	EML Telephone call with H. Mappes of Faegre Baker regarding various possible recovery matters.	0.50
	EML Review the updated proof of claim document relating to Florida Livestock creditors, including calls with ELC's staff regarding same.	0.70
	AJO Research in Florida Creditors' download file for details for specific requests per phone conversation with L. Lynch.	1.20
	AJO Detail e-mail to L. Lynch regarding Florida Creditors' discovery request.	0.20
03/12/2012	EML Telephone call with the ELC staff regarding information relating to the Florida creditors discovery request.	0.20
	EML Review and reconcile additional documentation relating to the Florida Livestock creditors discovery.	2.10
	EML Telephone call with S. Eikenberry regarding documentation background relating to Florida Livestock's discovery.	0.80
	EML Telephone calls with ELC's staff regarding branch compensation structure and payment anomalies noted therein, including review of related GIPSA documents and tracing of commission payable on an invoice level basis.	1.50
	AJO Discussion with staff regarding status of Florida Creditors' discovery information gathering.	0.20
	AJO Review Florida Creditors' discovery file to FY2010 and FY2011, including formatting worksheets for printing.	0.50
	AJO Supplement disclosures on Florida Creditors' discovery response per telephone conversation with L. Lynch.	1.40
03/13/2012	EML Review summary of cash receipt and disbursement data file from A. Omori relating to the Florida Livestock creditors discovery request, prepare edits thereto and circulate to ELC's staff in order to further background transactions.	1.50
	EML Review and distribute to S. Eikenberry additional information pertaining to requested discovery documents from the Florida Livestock creditors.	1.20
	AJO Locate and review Form 1099 files in D. Good's office for information related to Florida Creditors' discovery request.	0.70



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			HOURS
	AJO	Research in download file to provide information responsive to Florida Creditors' discovery request, including telephone conversations with L. Lynch.	1.30
	AJO	Attempts to read Forms 1099 CDs for 2007 and 2008 in response to Florida Creditors' discovery request, including telephone call to IRS regarding same.	0.80
	AJO	Review files for 2008 through 2010 for certain Forms 1099 as requested for Florida Creditors' discovery request.	1.40
	AJO	Research 1/19/10 cash receipts in download file for S. Abbott as part of Florida Creditors' discovery research.	0.20
	AJO	Prepare schedules of selected branch managers' commissions and disbursements for response to Florida Creditors' discovery request.	0.80
	AJO	Analyze selected Florida Creditors' disbursements per request of L. Lynch.	0.40
03/14/2012	EML	Prepare for telephone call with S. Eikenberry of Faegre Baker regarding GIPSA questions and payment practices for various branches.	1.20
	EML	Telephone call with S. Eikenberry of Faegre Baker regarding Florida Livestock' creditors discovery requests.	0.90
	EML	Prepare file to be used for detailing branch pricing metrics by ELC's staff and telephone calls with staff regarding same.	1.30
	EML	Prepare summary of commissions by branch for Florida Livestock creditors discovery.	0.70
	EML	Review and distribute to S. Eikenberry of Faegre Baker various documents related to the discovery request included redacted W-2s, Rush Creek's invoice background and review and edits to branch compensation schedule prepared by ELC's staff.	0.80
	AJO	Prepare analysis of general ledger accounts used to facilitate check kite activity.	0.60
	AJO	Continue analysis of selected branch managers' disbursements and commissions for Florida Creditors' discovery response.	0.60
	AJO	Look up and print bank statement pages to trace cash receipts to bank statements for Florida Creditors' discovery response.	0.50
	AJO	Research in download files for FY2010 and FY2011 regarding commissions, mark up, expenses and related disbursements for Florida Creditors' discovery response.	0.70
03/15/2012	EML	Review branch listing documents in order to confirm correct listing.	0.40
	EML	Prepare schedule of branch pricing metrics for S. Eikenberry of Faegre Baker.	2.80
	AJO	Discussion with S. Abbott regarding status of Florida Creditors' discovery response.	0.20
	AJO	Expand Florida Creditors' discovery research to include yardage expense, including discussions with S. Abbott and V. Weidman regarding other accounts that would have been charged.	0.90
	AJO	Modify Florida Creditors' discovery analysis file to include sort by branch; telephone conversations with L. Lynch regarding same.	0.80
03/16/2012	EML	Review and distribute to S. Eikenberry documents	

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			HOURS
		related to the Florida creditors discovery.	0.20
	EML	Review invoice pricing for various Oak Lake transactions to compare against summary pricing schedule, including telephone call with ELC's staff regarding same.	1.80
	EML	Review and distribute via e-mail additional documents related to the Florida creditors discovery request.	0.50
	EML	Telephone call with S. Eikenberry of Faegre Baker regarding the discovery request for the Florida creditors.	0.50
	EML	Telephone call with T. Hall and J. Carr of Faegre Baker regarding setoffs.	1.00
03/19/2012	EML	Review file documents related to the BBL transaction and related e-mail prior to the call with K. Toner of Faegre Baker regarding same; telephone call with ELC's staff regarding same.	0.40
	EML	Telephone call with K. Toner of Faegre Baker regarding BBL Cattle.	0.10
	EML	Review BBL documentation provided by ELC's staff prior to distribution to K. Toner of Faegre Baker.	0.20
03/20/2012	EML	Telephone calls with ELC's staff regarding LHL's cattle transactions and background of same.	0.60
	EML	Prepare revised discovery documentation for distribution to S. Eikenberry of Faegre Baker and e-mail of same.	0.50
03/21/2012	AJO	Research B. Eberle's invoice #315485 per the request of S. Eikenberry of Faegre Baker Daniels.	0.60
	AJO	Respond to S. Eikenberry of Faegre Baker Daniels regarding the B. Eberle invoice.	0.10
03/26/2012	EML	Prepare summary memorandum on the case for J. Carr of Faegre Baker.	1.90
	EML	Review the De Cordova source documents and prepare summary of same to K. Toner of Faegre Baker, including telephone call with ELC's staff regarding same.	1.10
	AJO	Research the DeCordova Cattle transaction per the request of K. Toner of Faegre Baker Daniels.	0.40
	AJO	Revise the DeCordova payment analysis per the discussion with L. Lynch.	0.30
03/27/2012	EML	Prepare case summary memorandum for J. Carr of Faegre Baker, including preparation of related exhibits to the memorandum.	1.90
	EML	Prepare additional schedules for attachment to case summary memorandum relating to cash receipts and disbursement activity summaries for the first 10 months of calendar year 2010.	2.00
	EML	Review the cash receipt exhibit schedule prior to inclusion of same as an exhibit in the case summary memorandum.	0.70
	AJO	Analyze the Cactus Feeders September activity per the request of L. Lynch.	0.30
03/28/2012	EML	Prepare further additions to the case summary memorandum for J. Carr of Faegre Baker.	0.60
	AJO	Research in T. Gibson's download file regarding hedging activity.	1.30

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			HOURS
03/29/2012	EML	Review the draft of the case summary and prepare additional edits thereto.	0.70
	EML	Prepare final edits to tracing of kite-based third party distributions to incorporate into case summary memorandum for J. Carr of Faegre Baker.	1.20
03/30/2012	AJO	Review C. Schuchmann's accrued commissions, commission expense and other expenses in the download file per the request of L. Lynch.	0.70
	AJO	Telephone conversation with B. Royalty regarding commission and other expense accounts for B. Chase, E. Edens and C. Schuchmann.	0.20
	AJO	Prepare the schedule of selected branch manager accounts.	0.50
	AJO	Verify accounts payable accounts per selected branch manager schedule against historical accounts payable schedule.	0.30
04/02/2012	EML	Review suggested edits to the case summary memorandum and incorporate same into the memorandum prior to distribution.	2.40
04/05/2012	AJO	Telephone call from A. Cobb of AC Forensics regarding status of case and status of partially completed request for retrieval of T. Gibson's and S. McDonald's e-mails.	0.20
04/10/2012	EML	Telephone call with J. Kennedy of Kroger Gardis and J. Knauer, trustee, regarding Sinking Springs.	0.30
04/26/2012	EML	Review and respond to e-mail from S. Eikenberry regarding Shelton.	0.70
05/07/2012	EML	Review the preliminary settlement summary in advance of call with J. Carr, T. Hall and K. Toner of Faegre Baker and J. Knauer, trustee.	1.70
	EML	Telephone conference call with K. Toner, T. Hall and J. Carr of Faegre Baker and J. Knauer, trustee to discuss significant third party claims.	1.90
05/14/2012	EML	Review the Bynum documents provided by K. Toner of Faegre Baker and telephone call with ELC's staff regarding same.	0.80
05/24/2012	EML	Prepare summary of De Cordova documentation and distribute same to H. Mappes of Faegre Baker including telephone call with ELC staff regarding same.	1.40
05/25/2012	EML	Review modified De Cordova information package and distribute same to H. Mappes of Faegre Baker.	0.50
05/30/2012	EML	Telephone call with ELC's staff regarding deposits from related parties and stop-payment obligors.	0.50
06/04/2012	EML	Review and respond to e-mails from W. Ponader regarding J. Woods.	0.10
06/05/2012	EML	Telephone call with ELC's staff regarding K. Ogden and e-mail to S. Eikenberry regarding same.	0.40
	EML	Telephone call with W. Ponader and K. Britton of	

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			HOURS
		Faegre Baker and J. Kennedy of Kroger Gardis regarding J. Woods' payments.	0.60
06/11/2012	EML	Review the diverted check information received from H. Mappes in order to begin to background the source of the cattle.	0.20
06/26/2012	AJO	Analyze download file for West Kentucky Livestock Market transactions, including related Peoples Bank transactions.	1.40
	AJO	Continue review of West Kentucky Livestock Market transactions via pivot tables and Fifth Third Bank documents on shared drive.	0.80
06/28/2012	AJO	Telephone conversation with L. Lynch regarding West Kentucky Livestock download analysis.	0.40
	AJO	Expand West Kentucky Livestock download analysis to include activity for additional account.	0.80
	AJO	Revise West Kentucky Livestock/Peoples Bank file to revise schedule by transaction type.	0.50
06/29/2012	EML	Review files for information relating to CPC Livestock and respond with same to T. Hall of Faegre Baker.	0.30
	AJO	Revise West Kentucky Livestock/Peoples Bank transactions analysis to exclude Edmonton branch transactions.	0.40
	AJO	Telephone conversation with L. Lynch regarding West Kentucky Livestock/Peoples Bank transaction analysis, including telephone conference call with L. Lynch and B. Royalty regarding same.	0.70
	AJO	Review list of cattle seized by vendors.	0.30
07/09/2012	EML	Prepare the address list and background information for K. Britton of Faegre Baker regarding ECF and J&L Cattle.	0.60
07/10/2012	EML	Prepare response to T. Hall's e-mail regarding possible directed transfers for various producers.	1.20
07/11/2012	EML	Review e-mail from K. Britton regarding additional documentation on the Baca cattle delivery, including telephone calls with ELC's staff regarding same.	0.90
07/13/2012	AJO	Review e-mail from D. DeNeal of Faegre Baker Daniels requesting contact information for selected parties, including forwarding message to B. Royalty.	0.10
	AJO	Research and locate contact information for three of four requested parties and forward to D. DeNeal of Faegre Baker Daniels.	0.10
07/16/2012	AJO	Review contact list from B. Royalty and forward same to D. DeNeal of Faegre Baker Daniels, per his request.	0.20
07/18/2012	EML	Telephone call from J. Knauer, trustee, regarding preparation of needed documents for the subpoena.	0.20
	EML	Telephone call to J. Knauer to discuss documentation needed for the subpoena.	0.20
	EML	Prepare e-mail and other correspondence required for the subpoena.	1.50
	AJO	Review subpoena to J. Knauer regarding Fifth Third	

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			HOURS
		Bank/Wells Fargo, including telephone conversation with R. Houston regarding best way to segregate e-mails.	0.30
	AJO	Search Outlook messages and copy e-mails to or from Fifth Third Bank or Wells Fargo in response to the subpoena to J. Knauer for same.	0.80
	PJO	Review of files in response to subpoena request received by J. Knauer.	0.60
07/19/2012	SLF	Review and compile e-mails related to the subpoena request.	1.30
	AJO	Search C. Pierce's Outlook folders for messages to or from Fifth Third Bank or Wells Fargo pursuant to the subpoena issued to J. Knauer.	0.80
07/20/2012	AJO	Research cash receipts information per request of T. Hall of Faegre Baker Daniels, including telephone conversation with T. Hall regarding same.	0.40
	AJO	Telephone conversations with R. Houston regarding e-mail messages to be burned to DVD to respond to the J. Knauer subpoena.	0.30
	AJO	Arrange for burning of DVDs and overnight delivery of same to T. Hall of Faegre Baker Daniels.	0.20
07/24/2012	EML	Telephone call with W. Ponader of Faegre Baker regarding questions related to the delivery of Janousek cattle.	0.20
07/25/2012	EML	Prepare and distribute information on the value of redirected assets for J. Carr of Faegre Baker.	0.90
07/26/2012	PJO	Coordinate production of billing entries in the 51 and 271 codes in response to discovery requests sent to J. Knauer.	0.40
07/28/2012	EML	Telephone call with J. Knauer, Trustee, to discuss update on status of deposition.	0.40
07/31/2012	EML	Review and respond to e-mail from K. Britton regarding S. Richardson contracts.	0.40
08/01/2012	EML	Review and respond to e-mail from K. Britton regarding A. Kropf cattle.	0.20
08/04/2012	EML	Review second draft of response to motion to strike trustee from J. Carr of Faegre Baker.	0.40
08/06/2012	EML	Review the Heritage file and prepare e-mail response regarding same to T. Hall of Faegre Baker.	0.70
08/07/2012	EML	Prepare e-mail response to T. Hall of Faegre Baker regarding Heritage's accounts receivable.	0.60
08/08/2012	EML	Telephone call with J. Carr of Faegre Baker regarding value of assets received since filing.	0.10
08/10/2012	EML	Review the third draft of the response to the objections to the trustee's report.	0.50
08/24/2012	EML	Review and summarize the ELC payment activity related to the West Kentucky Livestock mortgage to Peoples Bank.	1.10

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			HOURS
08/27/2012	EML	Review complaints for Shepard and Berry and provide edits thereto, including several telephone calls with S. O'Neill regarding same.	1.30
08/29/2012	AJO	Prepare analysis of the Peoples Bank activity for the Edmonton and West Kentucky Livestock mortgage payments.	0.70
	AJO	Review documentation from the New Albany staff regarding the Peoples Bank schedule.	0.50
09/05/2012	EML	Prepare requested documentation for W. Ponader regarding Supreme's loan activity.	1.40
09/07/2012	EML	Telephone call with ELC's staff regarding G&S Livestock.	0.20
09/20/2012	EML	Telephone call with J. Heiman of Irsik & Doll regarding payment of the R. Reimer transaction.	0.20
	EML	Telephone call with ELC's staff regarding R. Reimer's transaction with ELC.	0.40
	EML	Telephone call with D. DeNeal of Faegre Baker regarding Irsik & Doll's payment to the trustee.	0.10
09/21/2012	EML	Telephone call with D. DeNeal of Faegre Baker regarding his telephone call with J. Heiman of Irsik & Doll and counsel to S. Gibson.	0.10
09/24/2012	EML	Review the buyer history report for ECF Farms and E. Elder, including telephone call with ELC's staff regarding same.	1.20
09/25/2012	AJO	Summarize the 2010 ECF Farms activity.	0.50
	AJO	Prepare the transaction analysis for West Kentucky Livestock.	0.50
	AJO	Summarize activity for Peoples Bank, E. Elder and ECF Farms activity.	1.00
	AJO	Summarize the PBI Bank activity.	0.40
10/11/2012	EML	Prepare response to W. Ponader of Faegre Baker regarding Eben Bailey Ranch and the WK Farms contracts.	0.50
10/15/2012	EML	Telephone call with J. Burns regarding the E. Edens and R. Nichols complaints.	0.30
	EML	Prepare the schedule of branch manager's bank account information for J. Burns of Faegre Baker.	0.60
	AJO	Research related to West Kentucky Livestock Market and Edmonton yardage charges as related to mortgage payments, including telephone conversation with B. Royalty regarding same.	1.20
10/16/2012	EML	Prepare e-mail responses regarding other bank accounts to J. Burns at Faegre Baker.	0.40
	EML	Prepare responses to e-mail inquiry of S. Eikenberry of Faegre Baker regarding certain changes to accounts receivable balances which have been included in the most recent distribution file sent to Faegre Baker.	1.50
10/18/2012	EML	Prepare for call with S. Eikenberry regarding C. Baker, GP Cattle, C. Anderson and Glover Farms.	0.60

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			HOURS	
	EML	Telephone call with S. Eikenberry of Faegre Baker regarding the C. Anderson, C. Baker, GP Cattle and R. Nichols account activity.	1.00	
10/24/2012	EML	Review the ECF Farms and Peoples Bank transaction activity schedule prior to distribution of same to W. Ponader of Faegre Baker.	1.20	
	EML	Review information from ELC's staff relating to payments to M. Koller in order to include same in the schedule for W. Ponader of Faegre Baker.	0.80	
	AJO	Review and revise the workbook with the Peoples Bank, E. Elder and ECF Farm activity analysis.	1.00	
	AJO	Revise Peoples Bank's schedule to reflect B. Chase's activity.	0.50	
10/25/2012	EML	Prepare the schedule for W. Ponader regarding ECF and the Peoples Bank transactions.	1.70	
10/29/2012	AJO	Create pivot tables from download file to facilitate research of the 2010 cash receipts by check number or invoice number.	0.70	
	AJO	Prepare pivot tables to analyze posting of "NB" invoices for selected customers.	0.30	
10/31/2012	EML	Telephone call with J. Heiman of Irsik and Doll regarding support for missing vouchers for cash receipts made by them to ELC.	0.30	
		Litigation Support	141.40	54,600.00
09/01/2011	EML	Travel from ELC offices in New Albany, IN to Cleveland, OH.	3.50	
09/02/2011	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50	
09/06/2011	EML	Travel from Cleveland, OH, to ELC's offices in New Albany, IN.	3.50	
	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50	
09/09/2011	EML	Travel from ELC's offices in New Albany, IN, to Cleveland, OH.	3.50	
	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50	
09/12/2011	EML	Travel from Cleveland, OH, to ELC offices in New Albany, IN.	3.50	
	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50	
09/15/2011	EML	Travel from ELC offices in New Albany, IN, to Cleveland, OH.	3.50	
09/16/2011	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50	
09/19/2011	EML	Travel from Cleveland, OH, to New Albany, IN.	3.50	
	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50	
09/23/2011	EML	Travel from New Albany, IN, to Cleveland, OH.	3.50	
	AJO	Travel from New Albany, Indiana, to Chicago,		



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			HOURS
		Illinois.	3.50
09/26/2011	EML	Travel from Cleveland, OH, to Eastern's offices in New Albany, IN.	3.50
	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50
09/30/2011	EML	Travel from ELC's offices in New Albany, IN, to Cleveland, OH.	3.50
	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50
12/13/2011	PJO	Travel to/from O'Hare Airport including through security to learn that tomorrow's hearing had been canceled.	2.00
02/07/2012	EML	Travel from Cleveland, OH, to Indianapolis, IN, for meeting with K. Toner and J. Carr of Faegre Baker regarding the preference collateral position of Fifth Third.	3.50
	PJO	Travel from Chicago, IL, to Indianapolis, IN.	3.00
02/08/2012	EML	Travel to Cleveland, OH, from Indianapolis, IN.	3.50
	PJO	Travel from Indianapolis, IN, to Chicago, IL.	3.00
03/12/2012	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50
03/15/2012	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50
05/23/2012	EML	Travel to Indianapolis, IN, for meeting with K. Toner and J. Burns of Faegre Baker to discuss Branch 24 activity.	3.00
	EML	Travel from Indianapolis, IN, to Cleveland, OH.	3.00
07/10/2012	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50
07/13/2012	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50
07/16/2012	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50
07/19/2012	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50
09/12/2012	EML	Travel to Indianapolis, IN, for meeting with T. Hall, J. Carr of Faegre Baker and J. Knauer, trustee.	3.00
	EML	Travel from Indianapolis, IN, to Cleveland, OH.	3.00
09/17/2012	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50
09/21/2012	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50
10/01/2012	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50

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			HOURS	
10/05/2012	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50	
10/08/2012	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50	
10/12/2012	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50	
		Travel at 1/2	132.00	25,703.75
09/14/2011	EML	Discussion with ELC's staff regarding documentation and validation relating to transactions between Superior and Eastern prior to November 9, 2010 in order to prepare summary file for K. Toner of Baker.	1.60	
	EML	Telephone call with K. Toner and H. Mappes regarding documentation needed relating to normal transaction flow between Superior and ELC.	0.40	
09/15/2011	EML	Prepare and distribute summary memo and documentation package regarding cattle purchase transaction flow between Superior and ELC.	3.90	
	AJO	Count Superior's contract deliveries for 10/25/2010 through 11/8/2010 per request of L. Lynch.	0.40	
09/16/2011	EML	Prepare reconciliation of ELC shipping records against Superior's account activity files in order to trace acknowledgement of all Superior lots on ELC's records and to further trace missing cattle.	2.70	
	EML	Telephone calls with V. Weidner of ELC regarding Superior's tracing project and status of efforts and results thus far.	0.40	
09/19/2011	EML	Prepare schedule which correlates ELC shipping activity relating to Superior's lots with underlying accounts receivable payment status to support work being done by Baker & Daniels regarding same.	3.20	
09/20/2011	EML	Review daily Eastern trucking logs for the end of October through to November 7, 2010 and trace each Superior lot back to Superior's listing including activity which had either been listed as unknown, not accounted for or was previously excluded from branch the manager's activity, in particular R. Nichols, Branch 14, and E. Edens, Branch 24 inventory in order to provide summary of same to T. Hall at Baker.	2.70	
	EML	Prepare reconciliation of cattle being carried in the Branch 24 inventory as coming from various Superior lots, trace same to Superior's contract listing and note those lots which have been reclaimed by Superior for delivery to T. Hall at Baker.	0.90	
	EML	Prepare reconciliation of Branch 14 inventory, R. Nichols, tracing payments made either by him or by ELC customers to Superior noting same on schedule to be delivered to T. Hall at Baker.	0.90	
	AJO	Prepare Superior's reference sheets for L. Lynch to use in Superior's reconciliation and analysis.	0.50	
09/21/2011	EML	Review and reconcile accounts receivable billings generated out of R. Nichols inventory and trace same to Superior's contract schedule.	2.80	

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			HOURS
09/22/2011	EML	Review unaccounted for Superior's contract data for inclusion in final accounting of all contract-based activity for the period beginning at the third week of October through November 8th which will provide the basis of the factual data in the complaint which is being prepared by Baker & Daniels.	4.60
09/23/2011	EML	Prepare further changes and additions to Superior's contract schedule for ultimate delivery to K. Toner of Baker & Daniels which provides for an invoice-by-invoice level transaction summary correlated to lot numbers, as well as interpleader activity.	2.40
	EML	Telephone call with T. Hall of Baker & Daniels regarding results of Superior's contract work and likely lack of need for additional support for cattle transactions related thereto.	0.40
	AJO	Research excluded contracts in the Superior Livestock exhibit for L. Lynch.	0.50
	AJO	Analysis of sales invoice information for Superior Livestock.	2.10
09/26/2011	EML	Prepare further edits to Superior's contract schedule in order to incorporate specific transactional detail on a lot number basis.	1.70
	EML	Meeting with A. Omori to review and edit master Superior contract file in order to eliminate inconsistencies and prepare file form of same for distribution to Baker & Daniels.	2.00
	AJO	Meeting with L. Lynch to review the Superior Livestock schedules for late October and early November deliveries and attempt to link same to invoices.	2.00
09/27/2011	EML	Prepare final changes to Superior's October contract file prior to distribution to T. Hall at Baker & Daniels.	1.60
	AJO	Research related to Superior Livestock's October delivery schedule for L. Lynch.	1.30
09/28/2011	EML	Prepare last changes to and distribute completed reconciliation of Superior's October contract files to T. Hall of Baker & Daniels.	1.70
09/29/2011	EML	Meeting with A. Omori to review and edit changes to Superior's November contract file to include additional new invoice data identified in daily workpapers and shipping records for early November.	0.80
	EML	Evaluate and reconcile daily shipping records to Superior's November contract files in order to trace cattle shipments and tracking of same to either ELC's inventory records or customer accounts receivable.	1.50
	AJO	Prepare worksheet comparing Superior Livestock's invoice numbers and dollar amounts that L. Lynch entered on the November delivery schedule with my version of the schedules, noting differences for follow up.	0.50
	AJO	Work with L. Lynch in reviewing Superior's early November delivery schedule and research notes regarding same.	1.50

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			HOURS
10/03/2011	EML	Telephone conference call with ELC staff for status updates on November tracing project of Superior shipments.	0.70
	EML	Telephone call with S. Abbott of ELC regarding cattle shipped to JVCO from Superior on November 5, 2010 for which ELC has not been paid.	0.20
10/05/2011	EML	Prepare additional edits to Superior November lot schedule prior to distribution to T. Hall of Baker and Daniels.	0.40
	AJO	Review the November Superior Livestock file e-mailed by L. Lynch and prepare analysis comparing it to the new invoice schedule.	0.50
	AJO	Telephone conversation with L. Lynch to review the November Superior delivery analysis.	0.40
	AJO	Format the Superior Livestock November delivery schedule for distribution.	0.20
10/06/2011	AJO	Search for the revised invoices in the three Superior Livestock delivery schedules, noting invoice amounts were correct, but new invoice had to be added.	0.60
	AJO	E-mail to L. Lynch regarding new invoice analysis, findings and Superior's undelivered file updated for new invoice.	0.10
10/07/2011	EML	Prepare update to Superior November file for new invoice numbers and invoice adjustments.	0.20
10/17/2011	EML	Prepare and distribute response to J. Lovell regarding ELC's contract number 11376, including several calls to ELC's staff for supporting documentation relating to same.	1.90
	EML	Review Superior's contract file data and download file information to search for earnest money deposits related to four interplead lots, including several phone calls to and from the ELC staff in order to document process of documenting the highest bid and identification of documentation regarding additional Superior lots not previously noted by Superior that had been successfully bid on by T. Gibson on November 5, 2010.	2.50
	AJO	Research regarding Superior Livestock's payables and contract down payment issues.	0.80
10/25/2011	EML	Review correspondence from K. Toner regarding Superior and note edits to same for his further review.	1.20
10/28/2011	EML	Review and provide comments on Superior interrogatory.	1.10
11/02/2011	EML	Review paid supplier support information in order to locate date on which B. Foote paid Superior.	0.40
11/03/2011	EML	Prepare reconciliation of lot number transactions which have not previously been identified by Superior to schedules previously filed with the court.	2.50
	AJO	Combine Superior's delivered and undelivered schedules into one worksheet per the request of L.	

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			HOURS
		Lynch.	0.50
11/08/2011	EML	Review confidentiality agreement and e-mail comments regarding same to P. O'Malley for further comment and review.	0.40
11/10/2011	EML	Review and reconcile Superior's disclosed contract files with those noted by B. Foote and prepare reconciliation of related activity for Baker & Daniels, including further reconciliation of the ELC contract records with Superior and several telephone calls with staff regarding activity for which there should have been a related invoice created by ELC for the associated sale.	3.80
	AJO	Telephone conversation with L. Lynch regarding September shipments to B. Foote and research information provided by L. Lynch.	0.60
11/11/2011	EML	Prepare edits to Superior's schedule and telephone calls with ELC's staff to determine the background contracts not noted by Superior in addition to B. Foote's transactions.	3.10
	EML	Review non-interplead cattle transactions and reconcile Superior's lots back to the master schedule.	0.90
	EML	Prepare e-mail to T. Hall and K. Toner of Baker & Daniels regarding summary information contained in the expanded summary of Superior's transactions included in the e-mail message.	0.50
12/05/2011	EML	Review declaration to be filed by Baker & Daniels regarding Superior's transaction(s).	0.50
12/21/2011	EML	Review and distribute all source documents pertaining to five specific Superior transactions as requested by H. Mappes of Baker and Daniels.	2.10
	AJO	Search document files for those relating to H. Mappes of Baker & Daniels' request regarding Superior Livestock's sourced cattle sent to Cactus and Friona.	1.20
12/23/2011	EML	Telephone conference call with K. Toner and A. Omori regarding upcoming discovery requests.	0.40
	EML	Telephone conference call with H. Mappes and A. Omori regarding discovery requests.	0.80
	AJO	Telephone conference call with K. Toner of Baker & Daniels and L. Lynch regarding Superior Livestock's discovery requests.	0.40
	AJO	Discussions with R. Houston to plan backup of e-mails and electronic files in response to discovery request by Superior Livestock.	0.20
	AJO	Telephone conference call with H. Mappes and S. Eikenberry of Baker & Daniels and L. Lynch regarding Superior's discovery requests.	0.80
	AJO	Review and identify files containing information regarding discovery request.	0.20
	AJO	Review record storage log to identify references to files included in the Superior Livestock discovery request.	1.40
12/27/2011	AJO	Convert the Superior Livestock Exhibit A to Excel.	0.80
	AJO	Research Superior Livestock's Exhibit A to add	

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			HOURS
		additional information.	2.60
12/28/2011	EML	Telephone calls with B. Royalty, J. Finchum and V. Weidman of ELC, and A. Omori regarding support information needed for various discovery matters.	0.80
	EML	Prepare transfer of all Eastern Livestock's e-mail files to DSI's mainframe for further delivery to K. Toner of Baker & Daniels for November and December 2010 and 2011.	1.20
	AJO	E-mails between New Albany staff and H. Mappes of Baker & Daniels to clarify research request for Superior Livestock's Exhibit A.	0.30
	AJO	Telephone conversations with L. Lynch and New Albany's staff regarding various Superior Livestock discovery requests in process.	0.80
	AJO	Discussions with R. Houston regarding backing up of consultants' hard drives, shared drive and e-mail files.	0.40
	AJO	Begin review and segregation of sent e-mails related to ELC pursuant to Superior's discovery request.	0.70
12/29/2011	EML	Prepare data transfer for all ELC sent e-mail exchanges since beginning of case and partial transfer of files for further delivery to K. Toner of Baker & Daniels.	1.30
12/30/2011	EML	Prepare final portion of data transfer of e-mail repository and files to external hard drive for further delivery to K. Toner of Baker & Daniels.	1.50
01/03/2012	EML	Telephone call with A. Omori to discuss document production requests for Superior.	0.40
	AJO	Review Superior's Exhibit A research completed by the New Albany staff.	0.30
	AJO	Lengthy telephone conversation with L. Lynch to discuss status of responses to the Superior document request.	0.40
	AJO	Work with R. Houston on Superior's discovery request for e-mails and files.	0.80
	PJO	Coordinate discovery response for the Superior Livestock litigation.	0.30
01/04/2012	AJO	Discussions with R. Houston to coordinate back up of files pursuant to Superior's discovery request.	0.40
	AJO	Review ELC's backup drive with e-mails and files per Superior Livestock's discovery request and arrange for sending to K. Toner of Faegre Baker Daniels.	0.40
	AJO	Research regarding imaging services previously received and e-mail to AC Forensics requesting information regarding restoration of e-mail.	0.40
	PJO	Continue coordination of response to discovery request.	0.30
01/05/2012	AJO	Telephone call from A. Cobb of AC Forensics to discuss retrieval of e-mails.	0.20
	AJO	Telephone call from A. Cobb of AC Forensics regarding problem in accessing e-mail files.	0.20
01/09/2012	EML	Review and respond to H. Mappes' e-mail regarding transactions between Superior Livestock and ELC; conference call with H. Mappes and A. Omori regarding same.	0.40

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		HOURS
	EML Review and reconcile the recently-completed Superior analysis done by ELC's staff to prior data points in order to identify and explain differences; phone call with A. Omori regarding same.	2.20
	AJO Discussions with D. Lowe regarding Superior's discovery files.	0.30
	AJO Telephone conference call with L. Lynch and H. Mappes of Faegre Baker Daniels to discuss Superior's Exhibit A.	0.30
	AJO Telephone call from L. Lynch regarding Superior's Exhibit A and research selected items.	0.60
	AJO Analyze the Superior Livestock Exhibit A, including addition of number of heads of cattle.	1.10
	AJO Continue development of narrative to discuss steps taken to secure and preserve New Albany's records.	0.80
01/10/2012	EML Prepare modifications to reconciliation of Superior's Exhibit A from data received from ELC's staff.	4.80
	EML Review the asset protection steps memo from A. Omori.	0.40
	EML Telephone call with H. Mappes of Faegre Baker Daniels regarding schedule relating to Superior's Exhibit A.	0.40
	AJO Continue development of narrative regarding steps taken to preserve ELC records, including telephone conversations with L. Lynch and K. Toner of Faegre Baker Daniels.	1.40
	AJO Perform research in download file on Superior's Exhibit A.	0.70
	AJO Discussions with D. Lowe regarding files to be transferred to K. Toner of Faegre Baker Daniels in response to Superior's discovery request.	0.40
01/11/2012	EML Prepare and distribute modification of Superior's Exhibit A analysis to H. Mappes of Faegre Baker Daniels.	0.30
	EML Prepare modifications to asset control document prepared by A. Omori for further delivery to K. Toner of Faegre Baker Daniels.	0.90
	EML Review e-mail request from H. Mappes and prepare modifications to Exhibit A as directed.	2.40
	AJO Review security narrative reviewed and modified by L. Lynch in response to Superior's discovery request.	0.40
	AJO Telephone conversation with B. Royalty regarding status of Superior Livestock's invoice documentation project.	0.20
	AJO Review the Superior-sourced invoice packages and label files by lot number to support Superior's Exhibit A research.	2.70
01/12/2012	EML Telephone call with ELC's staff to discuss management actions during period prior to the receivership.	0.60
	EML Telephone call with ELC's staff to discuss document removal by management.	0.80
	EML Prepare e-mail summary of results of discussions with ELC's staff for K. Toner of Faegre Baker Daniels regarding document removal.	0.60
	EML Telephone call with D. Good regarding loan accounting changes and visit to ELC offices on	



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		HOURS
	weekend prior to the receivership and e-mail of information relating to same to K. Toner of Faegre Baker Daniels.	0.90
EML	Review response to Superior's adversary and respond to K. Toner with suggested comments.	0.70
AJO	Complete review of Superior-sourced invoice packages to support Exhibit A response.	2.40
AJO	Review and respond to questions raised by H. Mappes of Faegre Baker Daniels regarding record storage log.	0.20
AJO	Review additional Superior invoice documentation e-mailed by the New Albany staff.	0.60
AJO	Telephone conversation with B. Royalty regarding Superior's documentation exceptions.	0.20
AJO	Move Superior Livestock's documentation packages to the shared drive for transmittal to H. Mappes of Faegre Baker Daniels, including discussion with R. Houston regarding posting to ftp site.	0.20
AJO	Review response to Superior's interrogatories and request for production.	0.80
01/13/2012	AJO Review backup drive and transfer remaining files to mirror drive sent to K. Toner of Faegre Baker Daniels.	0.30
01/18/2012	AJO E-mails from and to A. Cobb of AC Forensics regarding status of the e-mail retrieval project.	0.20
02/17/2012	EML Prepare the schedule of cattle sales proceeds as requested by T. Hall of Faegre Baker.	0.30
02/24/2012	EML Review the unrecognized Superior contracts for impact on the accounts receivable payments.	0.80
	AJO Reconcile latest version of Superior's file and match with sales invoice numbers.	0.70
02/28/2012	EML Prepare modifications to accounts receivable payment status for whom Superior was the vendor.	2.70
03/01/2012	PJO Review of Superior-related accounts receivable and forward to counsel.	0.30
03/14/2012	EML Telephone call with J. Heimann of Irsik and Doll regarding market loss on hedged cattle resulting from contract-related issues between Superior and ELC.	0.30
03/20/2012	EML Review the LHL Partnership correspondence received from K. Toner and prepare response to transaction detail as known by ELC.	1.50
03/29/2012	EML Review e-mail from K. Toner of Faegre Baker regarding the Superior reconciliation.	0.20
03/30/2012	EML Review Superior's listings provided by K. Toner of Faegre Baker and telephone call with ELC's staff regarding further reconciliation of same.	1.20
	AJO Begin conversion of four PDF files received from Superior Livestock forwarded by K. Toner of Faegre Baker Daniels.	0.60
	AJO E-mails to and from K. Toner of Faegre Baker Daniels regarding preliminary conversion of Superior's	

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			HOURS
		reports and availability of Faegre Baker Daniels' personnel to convert them.	0.20
04/03/2012	EML	Prepare analysis of new invoices related to the Superior Lots for Branch 14 noting amounts paid to Superior as compared to amounts noted in related exhibits provided by Greenbaum, including numerous telephone calls with ELC's staff regarding same.	2.70
04/04/2012	EML	Review transactions relating to Branch 24 for proper inclusion in the summary.	1.70
	EML	Review Superior's files in order to incorporate data into further sort against ELC's records.	0.30
	AJO	Review the converted Superior Livestock schedules e-mailed by C. Hanson of Faegre Baker Daniels.	0.50
	AJO	Review and verify converted Superior Livestock Schedule #4600_001.	0.30
04/05/2012	EML	Prepare a consolidated summary of the ELC and Superior lot number transactions, including data from contract files in order to allow staff to validate economic data points.	3.40
	AJO	Review and verify converted Superior Livestock Schedule #4602_001.	0.40
04/06/2012	EML	Prepare reconciliation of Superior's lot number summary to related ELC's contract data, reconcile differences, prepare file for further review and confirmation of price and earnest money calculations, including several telephone calls with ELC's staff regarding same.	2.60
04/10/2012	EML	Prepare edits to Superior's contract file vs. ELC's records noting changes and incorporate same into summary file for further inputting of data by the ELC staff.	1.70
	AJO	Analyze the Superior Livestock file e-mailed by L. Lynch and lookup additional information from Superior's delivery schedules.	0.60
	AJO	Make final changes to the Superior file and create distribution copy for staff to research.	0.30
	AJO	Review and save Superior's delivery report 4603_001 received from C. Hansen of Faegre Baker Daniels.	0.30
04/20/2012	EML	Prepare summary of the Superior contract value for K. Toner of Faegre Baker.	3.70
	AJO	Analyze Superior contract summary against four files sent by Superior to derive down payments made to Superior.	1.00
	AJO	Revise the Superior contract file to pull in the contract down payments from the contract file prepared by the Wells Fargo auditor.	1.30
	AJO	Revise Superior's contract file to pull in accounts receivable liquidation analysis payment information.	1.10
	AJO	Research Superior Livestock's down payments and compare to the existing Superior Livestock schedules.	0.70
04/23/2012	EML	Review Superior request for discovery and begin to prepare responses to same.	1.30
	EML	Prepare summary of Superior acknowledged transactions to ELC records including numerous	

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			HOURS
		telephone calls with ELC staff regarding same.	2.20
	AJO	Update Superior Livestock's lot file for down payments per the Superior lot listings for late October, early November and undelivered schedules.	2.20
	AJO	Review and reconcile Superior's contract down payments totals between delivery schedules and lot analysis, including research regarding differences.	1.30
	AJO	Analyze difference in the Superior down payments per the Superior lot listing and ELC's down payments per ELC's staff analysis.	1.50
04/25/2012	EML	Prepare summary of Superior activity for K. Toner of Faegre Baker.	0.70
	EML	Telephone call with K. Toner regarding Superior summary.	0.40
	AJO	Verify the ELC down payments and down payments per Superior Livestock on the Superior lot analysis.	1.10
	AJO	Prepare summary of Superior's lot analysis worksheet from multiple source worksheets.	0.40
04/26/2012	AJO	Revise the Superior lot analysis summary to reflect corrected ELC down payments per the 4/25/2012 list from the staff.	1.00
04/27/2012	EML	Prepare schedule of value of economic transactions associated with Superior Livestock transactions.	4.20
04/30/2012	EML	Prepare summary of lost value of Superior's transactions for K. Toner of Faegre Baker.	3.70
	EML	Telephone calls to and with K. Martin Lewis to discuss Superior's discovery request.	0.40
05/04/2012	EML	Review Superior's lot data and make edits thereto.	2.80
	EML	Telephone call with T. Schisler regarding discovery for Superior.	0.20
	AJO	Analyze the Superior lot file to obtain down payments for shipments in which ELC has not been paid.	0.30
	AJO	Analyze November 5th shipments per the file sent by L. Lynch for contract data.	0.70
	AJO	Prepare new Superior lot analysis summary.	1.00
	AJO	Research payments received to-date to determine if any of the invoices on the Superior lot analysis was transferred to the checking account.	1.30
	AJO	Modify the Superior lot analysis to create separate categories for unpaid and invoiced lots; analyze differences from the last version of the schedule.	0.60
	AJO	Make final changes to the Superior lot analysis summary and review changes in telephone conversation with L. Lynch.	0.70
	AJO	Create worksheet with list of lots not recognized by SLA.	0.50
05/07/2012	AJO	Match acknowledged Superior contracts with Superior lot analysis for L. Lynch.	0.90
05/08/2012	EML	Review and distribute the modified Superior file, including telephone calls with ELC's staff regarding disposition of certain lot numbers.	1.80
	EML	Telephone call with K. Toner of Faegre Baker regarding Superior's assignments.	0.10
	AJO	Work on Superior lot analysis to separate those lots	

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			HOURS
		recognized and not recognized by Superior Livestock as belonging to ELC.	0.60
	AJO	Continue analysis of Superior lot analysis to separate the 501 contracts recognized by Superior into delivery periods.	1.40
05/10/2012	EML	Review the revised Superior lot file regarding 500 contracts prior to distribution.	1.60
	AJO	Make final changes to the Superior lot analysis file, including telephone conversation with L. Lynch regarding same.	0.60
	AJO	Prepare distribution versions of the Superior lot analysis file, including splitting file into separate reports by delivery date category.	0.50
05/30/2012	EML	Review e-mails from K. Toner regarding access to ELC's warehouse storage space.	0.10
05/31/2012	AJO	E-mail to A. Cobb of AC Forensics regarding computer imaging issues, including review of e-mail from L. Lynch regarding Superior's request for copy of same.	0.30
	AJO	Continue e-mails from and to A. Cobb of AC Forensics regarding data copying costs and issues related to Superior's request for images of hard drives.	0.30
06/13/2012	EML	Telephone conference call with K. Toner and H. Mappes of Faegre Baker and A. Omori of DSI to discuss Superior's 500 contract file.	0.90
	AJO	Telephone conference call with H. Mappes and K. Toner of Faegre Baker Daniels and L. Lynch regarding the Superior 500 contract analyses.	0.90
	AJO	Research and prepare list of lot numbers not recognized by Superior Livestock.	1.00
06/14/2012	EML	Review the additional list of Superior's contracts and reconcile same to source documents and distribute same to A. Omori for editing.	2.10
06/20/2012	AJO	Review Superior lots pick up file and look up category, earnest money and transaction value on Superior "500 lots" list.	0.60
06/21/2012	AJO	Analyze Superior "500 lots" schedules as of 5/4 and as of 5/7, identifying differences between schedules, including telephone conversation with L. Lynch regarding same.	1.60
06/26/2012	AJO	Research in download file and Fifth Third document file to obtain deposit check copies per request of L. Lynch.	0.40
06/29/2012	EML	Review the Greenbaum objection.	0.30
07/11/2012	EML	Prepare e-mail response to H. Mappes regarding contracts not recognized.	0.10
07/12/2012	AJO	Discussion with B. Royalty regarding contract research and verification project.	0.20
07/16/2012	AJO	Review and research e-mails sent by H. Mappes of Faegre Baker Daniels regarding Superior's contract schedules.	0.30

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			HOURS
07/18/2012	AJO	Review W. Downs' diverted check analysis prepared by B. Royalty, including discussions with B. Royalty regarding revisions.	0.40
	AJO	Review the modified W. Downs diverted check analysis, including forwarding of file to H. Mappes of Faegre Baker Daniels.	0.20
07/25/2012	EML	Review e-mail questions from H. Mappes and prepare response to same prior to the telephone call to discuss same.	2.60
	EML	Telephone call with H. Mappes of Faegre Baker regarding resorting Superior's contract file information.	1.30
	EML	Prepare contract summary file for ELC's staff input as to matched counterparties, if any.	0.20
07/26/2012	EML	Prepare edits to the Superior contract file in order to incorporate additional data points as requested by H. Mappes of Faegre Baker.	2.60
07/27/2012	EML	Prepare edits to Superior's contract file summary as requested by H. Mappes of Faegre Baker.	1.30
	EML	Review new spreadsheet combining the Superior lot values and prepare edits to same.	0.20
07/30/2012	EML	Prepare additional edits to the Superior summary file as it relates to new invoice values.	1.60
07/31/2012	EML	Prepare further edits to new invoices for the Superior modified files.	1.50
08/01/2012	EML	Review e-mail from K. Toner of Faegre Baker regarding payment terms to Superior including telephone call with ELC staff regarding same.	0.80
	EML	Review missing lot numbers identified by A. Omori and provide detail behind same to further support Superior contract summary, including telephone call with ELC staff regarding same.	1.30
	AJO	Incorporate new invoice adjustments into file set-up to tie to the Superior contract summary.	0.70
	AJO	Continue analysis of new invoice file against the Superior contract file to ensure that lot values are properly reflected, including adding additional lot numbers to contract file.	2.80
08/02/2012	EML	Prepare additional edits to the Superior contract file.	1.60
08/03/2012	EML	Review various versions of the Superior file and make detailed edits to same.	1.20
	AJO	Analyze the Superior contract schedule against interpleader schedules.	1.20
	AJO	Review and revise Superior's contract schedule to properly allocate multiple lots on a single invoice.	1.40
	AJO	Review Superior's contract schedule to reconcile lots with seized cattle.	0.50
	AJO	Reconcile invoices for multiple lots between the Superior contract and new invoice schedules.	0.70
	AJO	Review and revise Superior's contract schedule to remove voids and duplicates.	0.30

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			HOURS
08/04/2012	EML	Review Superior purchase history prior to distribution to K. Toner of Faegre Baker.	0.60
08/06/2012	EML	Review the Branch 24 credit and rebill activity relating to payments received from Superior and respond to K. Toner's e-mail regarding same.	1.30
	SLF	Financial analysis related to potential claims against Superior, including review of purchase history.	3.30
	SLF	Continue financial review of claims against Superior, including review of two-year check history.	3.80
08/07/2012	EML	Review Superior's preference file and provide additional source documents related to same prior to distribution to K. Toner of Faegre Baker.	1.10
	EML	Review and validate increase to the revised value of paid to Superior from the file received from A. Omori.	0.90
	AJO	Derive list of contract numbers for which deposits were paid from the preference analysis and download file.	1.10
	AJO	Match contract numbers for deposits with the Superior contract analysis and investigate the differences.	1.50
	AJO	Begin research regarding the missing earnest money values.	0.60
08/08/2012	EML	Prepare e-mail response to J. Carr regarding cash collected from current assets since filing.	0.50
	AJO	Prepare the analysis of cash receipts by category for the bankruptcy period per L. Lynch's request.	0.30
	AJO	Review Superior's contract schedule to update for missing earnest money deposits, including e-mails to and from the New Albany staff regarding same.	1.30
	AJO	Finalize and format Superior's contract schedule and forward to L. Lynch for review.	0.50
08/09/2012	EML	Prepare response to e-mail from J. Carr regarding value of Superior's claim.	0.40
	EML	Telephone call with W. Ponader of Faegre Baker to discuss preference claim amounts related to Superior versus the value of seize transactions and seized cattle.	0.40
	AJO	Analyze and allocate payments made to Superior to lots on the contract schedule, including telephone conversations with S. Abbott regarding discrepancies.	1.60
	AJO	Create additional schedules and sub-schedules for the Superior contract file.	1.00
08/10/2012	EML	Review modified Superior's files and prepare edits to same prior to distribution to H. Mappes of Faegre Baker.	1.30
09/14/2012	AJO	Analyze the August accounts receivable report and use invoice numbers to identify Superior-sourced cattle per Superior's contracts and lot analysis, including identification of items for follow up.	0.80
09/24/2012	EML	Prepare the changes to reconcile the new invoice listing per ELC's staff to the related activity in	

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			HOURS
		the Superior contract analysis files.	1.60
09/26/2012	AJO	Verify "customer paid supplier" entries on accounts receivable liquidation analysis against reports provided by L. Lynch.	0.80
	AJO	Review the cattle payables file for sources of cattle corresponding to invoices on the accounts receivable liquidation analysis with no identified source.	0.60
09/27/2012	AJO	Summarize suppliers for the litigation receivables, including research in accounts receivable documentation for source of cattle for those with blank supplier field.	2.60
	AJO	Review the source of cattle field in accounts receivable liquidation analysis and standardize company listings to facilitate summarization.	0.90
	AJO	Revise the accounts receivable liquidation analysis to include branch number and comments for customers who paid branches.	0.80
09/28/2012	AJO	Identify the Superior 500 contract customer invoices on accounts receivable liquidation analysis, including reconciliation of same.	1.40
10/01/2012	EML	Telephone call with H. Mappes of Faegre Baker regarding differences in the interplead values and Superior values.	0.30
	EML	Telephone call with H. Mappes of Faegre Baker regarding values contained in the Superior analysis.	0.20
	AJO	Assign the Superior delivery schedule reference to invoices in accounts receivable liquidation analysis.	0.60
10/02/2012	EML	Review and prepare detailed supporting schedules for the Superior 500 contracts and Superior all transactions for T. Hall and J. Carr of Faegre Baker.	3.50
10/03/2012	EML	Further revisions and refinement of the schedule of Superior 500 contracts for delivery to J. Carr and T. Hall of Faegre Baker.	4.50
10/04/2012	EML	Further reconciliation of the Superior 500 contracts.	1.70
10/05/2012	AJO	Analyze the "Greenebaum" Superior schedules against the original Superior late October, early November and undelivered, schedules, including e-mailing analysis to L. Lynch.	1.20
	AJO	Analyze Superior's lots corresponding to invoices for which ELC was paid prior to the receivership.	0.50
	AJO	Verify accounts receivable liquidation analysis for items paid prior to the receivership.	0.60
10/08/2012	AJO	Edit accounts receivable liquidation analysis for the Superior contract/Superior 500 changes per the e-mail from L. Lynch.	2.60
10/10/2012	AJO	Create distribution versions of Superior's contract schedules.	0.50



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			HOURS	
10/19/2012	EML	Telephone call with T. Hall regarding summary of potential settlement with Superior.	0.30	
		Litigation Support Superior	268.60	102,213.00
09/01/2011	AJO	Review three e-mails from W. Ponader of Baker & Daniels regarding W. Downs disclosures in preference file and research same.	0.70	
	AJO	Discussion with D. Good requesting research regarding W. Downs' checks, discuss findings, and review backup regarding same.	0.20	
	AJO	E-mails from and to W. Ponader of Baker & Daniels regarding W. Downs research.	0.20	
11/28/2011	AJO	Create expanded preference file for G. Seals.	1.60	
11/30/2011	AJO	Review additional G. Seals' preference file information e-mailed by B. Royalty.	0.80	
02/06/2012	EML	Review e-mail from K. Toner and respond to questions raised in same regarding insiders.	0.30	
02/07/2012	EML	Review the letter from K. Toner regarding characterization of financial activities between G. Seals and ELC.	0.40	
	AJO	Review G. Seals' settlement letter disclosures with L. Lynch.	0.20	
02/21/2012	AJO	Review the Seals Livestock preference analysis research performed by the staff, including e-mail to B. Royalty requesting additional information.	0.30	
04/19/2012	AJO	Search for G. Seals' air cattle documentation per the request of H. Mappes of Faegre Baker Daniels.	0.50	
04/20/2012	EML	Review e-mails from H. Mappes regarding G. Seals and telephone call with ELC's staff regarding preparing information packet as requested.	0.30	
04/23/2012	EML	Prepare summary of G. Seals transactions and e-mail same to J. Knauer.	0.20	
	AJO	Prepare schedule of G. Seals's allegedly fraudulent invoices, including pulling in number of head of cattle from download file.	0.40	
06/18/2012	EML	Review and distribute information requested by H. Mappes regarding W. Downs' diverted checks.	0.50	
		Litigation Support Seals/Downs	6.60	2,491.50
09/20/2011	EML	Meeting with Eastern's staff and A. Omori regarding cattle remaining in Branch 14 inventory (R. Nichols) and tracing of steps taken to account for same.	0.60	
	EML	Prepare accounting summary of ultimate disposition of cattle shipped to various customers which were purchased through the Superior network including shipment dates, confirmation of payments made to Superior, in particular, for cattle which came out of the Branch 14 inventory or may still be in Branch 14 inventory.	2.90	
09/22/2011	EML	Review further activity into and out of Branch 14 inventory in order to trace Superior's transactions		

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			HOURS
		for which R. Nichols has not fully accounted.	1.10
10/04/2011	EML	Telephone call with J. Lovell regarding transactions between Nichols Livestock and Cactus and making contact with S. Abbott.	0.30
10/11/2011	EML	Review correspondence from J. Lovell related to the Cactus and R. Nichols litigation and distribution of same to S. Abbott of ELC.	1.20
	EML	Telephone call with S. Abbott of ELC regarding documents received from J. Lovell and whether she had had an opportunity to review same.	0.10
	EML	Telephone call with S. Dubberly of Lovell regarding setting up call with S. Abbott of ELC on Wednesday.	0.10
10/12/2011	EML	Telephone call with S. Abbott regarding the upcoming call from Lovell law firm and from whom she should expect contact.	0.10
	EML	Telephone call with S. Abbott of ELC regarding locating a notary for the affidavit she will need to sign.	0.20
10/13/2011	EML	Prepare e-mail to K. Toner of Baker & Daniels regarding J. Lovell's request for a copy of the daily cattle shipping activity.	0.20
10/17/2011	EML	Review information sought by J. Lovell and discussion with the ELC staff regarding identification of same.	0.70
	EML	Prepare, analysis and distribute details surrounding cattle purchased by ELC from P. Langford which were sold to Cactus with Nichols as sales representatives.	0.90
10/26/2011	EML	Review contract information requested by J. Lovell and discussion of same with S. Abbott of ELC.	0.90
	EML	Telephone call with ELC staff in order to obtain correct contract documentation being sought by J. Lovell of Lovell and Lovell for Cactus.	0.40
03/15/2012	AJO	Research R. Nichols' commission issues in download file.	1.00
05/17/2012	EML	Telephone call with S. Eikenberry of Faegre Baker regarding R. Nichols' activity.	0.20
06/29/2012	EML	Review the Branch 14 assets which have not been recovered.	0.60
07/02/2012	EML	Prepare schedules of missing assets out of Branch 14, including numerous telephone calls with ELC staff regarding same.	5.20
	AJO	Analyze Branch 14 invoices and credit memos between 10/24 and 12/15 per telephone conversation with L. Lynch.	1.20
	AJO	Research Branch 14 purchases, including e-mails to and from, and telephone conversation with, S. Abbott requesting supplemental information.	3.50
07/03/2012	AJO	Continue analysis of Branch 14 purchases from updated list of contact numbers and weights received from S. Abbott.	2.30

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			HOURS	
07/05/2012	AJO	Initial summary of Branch 14 purchase research.	2.80	
07/09/2012	EML	Review and trace the Branch 14 inventory purchase activity and trace same to new invoices.	2.00	
	AJO	Continue analysis of Branch 14's activity against the Branch 14 inventory schedule.	1.20	
	AJO	Update the new invoice schedule for additional information provided by S. Abbott.	0.50	
07/10/2012	EML	Prepare schedule tracing of the Branch 14 transactions and missing assets related thereto.	2.10	
07/11/2012	AJO	Create pivot table to analyze Branch 31 and Branch 35 sales for selected dates.	0.70	
07/12/2012	EML	Prepare schedule tracing of the Branch 14 inventory activity for use by J. Burns of Faegre Baker.	2.20	
07/13/2012	EML	Prepare detail reconciliation of the Branch 14 inventory for further the use by J. Burns of Faegre Baker.	3.00	
07/16/2012	AJO	Discussion with S. Abbott regarding the new invoice analysis, including brief review of spreadsheet in process regarding same.	0.20	
07/19/2012	AJO	Discussion with S. Abbott and review progress regarding Branch 14 schedule regarding inventory and new invoices.	0.30	
	AJO	Discussion with S. Abbott and B. Royalty regarding Branch 14 inventory analysis, including review of spreadsheet with S. Abbott and B. Royalty.	0.60	
08/10/2012	EML	Prepare schedule of Branch 14's diverted value of assets as requested by J. Burns of Faegre Baker.	1.80	
09/18/2012	EML	Review and update Branch 14's inventory as necessary based upon related updates to new invoices.	2.40	
09/19/2012	EML	Prepare updates to the schedule relating to the Branch 14 inventory purchase, sale activity and related new invoice activity.	3.10	
10/09/2012	EML	Finalize and distribute to J. Burns of Faegre Baker files relating to Branch 14's activity for which ELC has not been paid.	1.90	
		Litigation Support Nichols	48.50	18,774.50
09/01/2011	EML	Review additional information related to the previously unidentified cattle transaction running through Branch 24/E. Edens.	0.40	
09/07/2011	EML	Telephone call with P. Lane regarding support for payments made to E. Edens.	0.20	
09/12/2011	EML	Telephone call with P. Lane regarding request for the E4 invoice for cattle billed from inventory.	0.10	
	EML	Review transaction history between Frontera Feeders, ELC and E4 and tracing of payments related to same for inclusion in worksheet summary to T. Hall at Baker.	4.70	

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			HOURS
09/16/2011	EML	Telephone calls with D. Taylor of Happy State Bank regarding reconciliation of unrecognized load of cattle at Frontera.	0.40
	EML	Review information provided by V. Weidner of Eastern prior to submission to D. Taylor of Happy State Bank.	0.40
09/19/2011	EML	Review all historical transactions with Frontera and ELC in order to assess whether or not E. Edens has properly compensated ELC for any purported equity in cattle financed by Happy State Bank.	0.70
09/23/2011	EML	Telephone call with E. Edens regarding Frontera's transactions and additional cattle financing transactions between him and Happy State Bank that took place after November 9, 2010 which may be included in their payoff balance.	0.20
09/28/2011	EML	Telephone conference call with D. Taylor, Vanessa of Happy State Bank and V. Weidner of ELC regarding reconciliation of cattle shipping activity between ELC, E4, and Frontera as financed by Happy State Bank.	0.60
09/29/2011	EML	Telephone call with E. Edens regarding outstanding Frontera invoices and information which he needs to send to D. Taylor at Happy State Bank.	0.20
10/14/2011	EML	Telephone calls with E. Edens and V. Weidman regarding information required from lot close-outs with Happy State Bank.	0.80
10/18/2011	EML	Review yard sheet finance information provided by Happy State Bank relating to unpaid accounts receivable due to ELC; prepare summary schedules regarding same, including e-mails and telephone calls to P. Coleman of Frontera and D. Taylor of Happy State Bank.	1.70
	EML	Telephone call with E. Edens regarding draft summary payment shortfall on lots financed with Happy State Bank located at Frontera.	0.70
	AJO	Review and format Happy State Bank's files and forward to B. Royalty and V. Weidman.	0.20
10/19/2011	EML	Prepare reconciliation of yard sheet data to loan advances and receipts to ELC-related accounts receivable in order to satisfy E. Edens that all amounts due from Frontera should be remitted to ELC.	2.10
	EML	Prepare further changes to the master schedule on Frontera's lots to include financial summary data from closeout sheets missing from earlier transmittals.	1.30
	EML	Telephone call with E. Edens regarding issues with application of losses on Rawls cattle on to ELC's cattle and apparent financing of Lots 98 and 99 by Frontera.	0.50
10/21/2011	EML	Prepare and distribute file regarding amounts owed by E. Edens on the Frontera lots.	0.20
10/24/2011	EML	Review E. Edens and Frontera Lots 98 and 99	

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			HOURS
		performance and call to E. Edens regarding reason(s) for shortfall in proposed payments.	0.70
10/25/2011	EML	Review and distribute final summary of Frontera lot analysis to E. Edens including conversation with both D. Taylor and E. Edens regarding same.	2.80
11/01/2011	EML	Review E. Edens' payment information received from D. Sparks, his counsel, and incorporate same into information to be sent to T. Hall and K. Toner of Baker for their further use.	1.20
	EML	Telephone call with B. Royalty and V. Weidman regarding the activity relating to E. Edens' inventory and related accounts payable and receivable.	1.30
	AJO	Research in download file for Branch 24's sales and purchase reversals in early November 2010.	0.50
11/11/2011	EML	Prepare summary schedule of the transactions represented as paid by E. Edens for T. Hall of Baker & Daniels.	1.20
11/15/2011	EML	Prepare summary of payment activity made by E. Edens to creditors of ELC for Baker & Daniels.	1.20
11/17/2011	EML	Prepare summary of activity relating to payments made by E. Edens to various creditors for Baker & Daniels.	0.80
11/18/2011	EML	Prepare summary of payment activity in Edens' escrow account for further delivery to Baker & Daniels.	1.40
	EML	Prepare further updates to the schedule of payments made to creditors by E. Edens from the proceeds of ELC collateral for Baker & Daniels.	0.90
11/22/2011	EML	Prepare modified summary of transactions between ELC, E. Edens and Frontera for further action by Baker & Daniels.	1.50
	EML	Prepare further changes to the Frontera summary regarding collection status vis-a-vis between E. Edens and E4 Cattle.	0.60
	EML	Prepare additional changes to summary of transactions relating to activity out of Branch 24 in the period immediately preceding the receivership for further delivery to Baker & Daniels.	3.20
11/28/2011	EML	Prepare further changes to the summary of transactions involving ELC's accounts receivable and inventory made by E. Edens at the end of October and beginning of November 2010 for T. Hall of Baker Daniels.	2.60
11/29/2011	EML	Review information provided by ELC's staff and incorporate same into schedule of payments made by E. Edens from proceeds of ELC's accounts receivable.	2.10
12/01/2011	EML	Telephone call with E. Edens regarding losses in the hedge account for cattle which were invoiced to Frontera Feedyards.	0.40
	AJO	Review Ed Edens' cattle weigh documentation and summarize weighs for the last week of October 2011.	1.40

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			HOURS
12/02/2011	AJO	Review documentation of Branch 24 cattle weighs and e-mail summary to L. Lynch.	0.30
	AJO	Review and document November 2nd and 3rd cattle weighs for Branch 24.	0.80
	AJO	Review and document the September 28, 2010 Branch 24 cattle weigh.	0.50
12/05/2011	EML	Telephone call with D. Taylor of Happy State Bank regarding hedging losses incurred by E. Edens and funded under the terms of the loan agreement with Happy State Bank.	0.20
12/07/2011	EML	Prepare and distribute E. Edens' payment schedule to T. Hall at Baker & Daniels.	1.70
02/21/2012	EML	Telephone call with W. Ponader of Faegre Baker regarding Branch 24's escrow payments.	0.30
03/15/2012	AJO	Research Ed Edens' commission issues in download file.	1.30
03/16/2012	EML	Review Edens' commission treatment between he and K. Robbins.	0.20
03/22/2012	EML	Prepare summary of Branch 24's activity for Faegre Baker.	2.60
	EML	Telephone call with the ELC staff regarding background for cattle remaining in Edens' inventory.	0.50
	EML	Telephone calls with ELC's staff regarding cattle missing out of the Branch 24 inventory and tracing of same.	1.20
	EML	Prepare schedule of value of assets relating to Branch 24 for further use by Faegre Baker.	0.70
	AJO	Prepare accounts receivable schedules for Branch 24 and those with no branch identification.	0.60
03/23/2012	EML	Prepare summary of Branch 24's assets for Faegre Baker, including several telephone calls with ELC's staff regarding background of certain cattle listed in the Branch 24 inventory.	3.40
03/28/2012	EML	Evaluate additional data related to losses incurred by ELC relating to hedge activity and E. Edens for inclusion in the claims.	1.50
	AJO	Create pivot table for research regarding E. Edens' new invoice verification.	1.20
	AJO	E-mails from and to H. Mappes of Faegre Baker Daniels regarding E. Edens' physical address.	0.20
04/03/2012	EML	Review the Branch 24 accounts payable due to ELC in order to provide summary of related claims that are related to the unpaid notes payable.	1.30
04/04/2012	AJO	Revise the Branch 24 and E. Edens accounts receivable schedules per the telephone conversation with L. Lynch.	0.80
04/05/2012	EML	Prepare edits to the Branch 24 claims related to additional unbilled transactions and cattle shipped to third parties, including calls to ELC's staff regarding same.	2.30
	EML	Prepare summary of transactional documents needed	

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			HOURS
		from Branch 24's office in Okalona, MS.	0.50
04/06/2012	EML	Review the revised file on asset summary for Branch 24, including telephone call with A. Omori regarding same.	0.80
	AJO	Revise Branch 24's accounts receivable schedule, including reconciliation of changes made.	0.70
	AJO	Add new invoices to the Branch 24 accounts receivable schedule and reconcile totals.	0.60
04/09/2012	EML	Review the updated accounts receivable file relating to activity in Branch 24 prior to distribution.	0.70
	EML	Prepare updated file relating to the Edens invoices for Branch 24.	2.50
	AJO	Revise the Branch 24 accounts receivable schedule for Ed Edens' adjustments per the telephone conversation with L. Lynch and e-mail from S. Abbott.	0.30
	AJO	Revise the Branch 24 accounts receivable for Royal Beef's adjustments per the e-mail from L. Lynch.	0.30
04/16/2012	EML	Prepare summary of activity between ELC and E. Edens for S. Eikenberry of Faegre Baker.	1.50
04/24/2012	AJO	Research Branch 24's invoices for certain sale transactions.	0.70
	AJO	Research regarding Irsik & Doll/Royal Beef cash receipts as related to E. Edens' transactions.	0.20
05/11/2012	EML	Prepare E. Edens' summary memo for the call on Monday with the Faegre Baker team.	1.50
	AJO	Research note from R. Schmidt regarding E. Edens' cattle activity.	0.30
	AJO	Search files for E. Edens' Forms 1099 and telephone call to B. Royalty requesting same.	0.40
05/14/2012	EML	Prepare the summary of Edens-related activity prior to the call with Faegre Baker this afternoon.	2.30
	EML	Telephone conference call with Faegre Baker's team to discuss E. Edens' transactions.	0.90
05/15/2012	EML	Prepare reconciliation of Branch 24's receivables and background.	2.90
05/16/2012	EML	Prepare reconciliation of the Branch 24 accounts receivable and inventory.	2.10
	AJO	Research Branch 24 invoices per telephone conversation with L. Lynch.	0.90
	AJO	Create analysis of Branch 24 invoices from August through November 2010 with payments applied.	1.30
	AJO	Analyze Branch 24 invoice file to identify items for follow up, including detailed e-mail to B. Royalty identifying research to be completed by the staff.	0.80
05/21/2012	EML	Prepare edits to Royal Beef summary for E4 Cattle and S. Gibson and distribute same to S. Eikenberry of Faegre Baker.	1.30
	EML	Prepare Branch 24 transaction history for meeting with K. Toner on Wednesday.	2.80
	AJO	Review analysis of Branch 24 invoices sent by the New Albany staff and analyze same in download file.	2.20
	AJO	Analyze selected Branch 24 invoices and credits in	



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			HOURS
		download file to identify possible replacement shipments/invoices.	1.10
05/22/2012	EML	Telephone call with ELC staff regarding tracing additional Branch 24 invoices.	1.00
	EML	Review files sent last evening by A. Omori relating to Branch 24 activity for further tracing.	0.40
	EML	Prepare presentation materials for meeting with K. Toner of Faegre Baker regarding Branch 24 activity.	3.30
	AJO	Research selected E. Edens' invoices per telephone conversation with L. Lynch.	1.40
	AJO	E-mails to/from and telephone conversation with B. Royalty regarding E. Edens' research requests.	0.20
	AJO	Prepare analysis of download file activity for eleven E. Edens' invoices as requested by L. Lynch, including telephone conversations with B. Royalty and S. Abbott regarding same.	1.80
	AJO	Review documentation sent by S. Abbott regarding Branch 24 transactions and analyze download file in light of same.	1.30
	AJO	Format Branch 24 schedules for printing and distribution.	0.80
	AJO	Research additional Branch 24 customers/invoices selected by L. Lynch in download file, including sending file to B. Royalty for further research.	0.80
05/23/2012	EML	Meeting with K. Toner and J. Burns of Faegre Baker regarding Branch 24 activity.	5.70
	AJO	Review Branch 24 accounts receivable analysis e-mailed by B. Royalty, including telephone conversations with B. Royalty regarding same.	0.50
	AJO	Review, research and respond to e-mail with selected Branch 24 customer and invoice analysis sent by B. Royalty.	0.40
	AJO	Review file with analysis of selected Branch 24 customer/invoice analysis, including e-mails to and from B. Royalty regarding same.	0.50
05/24/2012	EML	Telephone call with A. Omori regarding additional source information needed pertaining to Branch 24 activity for select periods in 2010.	0.20
	AJO	Telephone call from L. Lynch to discuss status and work to be completed for Branch 24.	0.20
	AJO	Create file with pivot table for Branch 24 invoices dated June 1, 2010 and later, including invoices, credit memos and cash receipts.	1.30
05/25/2012	EML	Review and trace Branch 24 invoice history relating to cattle shipped in middle and end of October by E. Edens.	1.70
05/29/2012	EML	Prepare a schedule of the Branch 24 invoice activity for June through November 2010.	2.60
	AJO	Modify Branch 24's pivot table analysis to include only invoices and credit memos.	0.20
	AJO	Telephone calls from B. Royalty regarding invoice file questions.	0.40
05/30/2012	EML	Prepare further tracing of the Branch 24 accounts receivable activity for J. Burns of Faegre Baker.	3.50
05/31/2012	EML	Prepare summary of the Branch 24 invoice and	

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			HOURS
		crediting activity for the June through November period.	2.30
	AJO	Research regarding the Williams Invoice Number #311461 and telephone conversation with L. Lynch regarding same.	0.30
06/01/2012	EML	Prepare schedule of the Branch 24 invoice tracing for J. Burns of Faegre Baker.	2.30
06/04/2012	EML	Prepare the schedule of Branch 24's activity for J. Burns of Faegre Baker.	3.10
06/05/2012	EML	Prepare the schedule of the Branch 24 asset movement activity.	3.40
06/06/2012	AJO	Review the schedule e-mailed by L. Lynch regarding Branch 24 invoices and research same in download file and accounts receivable liquidation analysis.	2.60
	EML	Review the draft of the Edens complaint and begin assembling required exhibits.	2.40
	EML	Telephone call with ELC's staff regarding tracing of two Superior lots billed to E. Edens.	1.10
	EML	Prepare the schedule of the missing assets from Branch 24.	2.20
	EML	Telephone call with J. Burns of Faegre Baker regarding E. Edens' complaint.	0.70
06/07/2012	AJO	Review and research remaining Branch 24 inventory as documented by L. Lynch in download file, Branch 24 invoice analysis and new invoice listings.	3.80
	AJO	Review invoice package for Edens Invoice #307933 sent by J. Finchum.	0.20
	EML	Prepare schedule tracing for Branch 24's activity for J. Burns of Faegre Baker.	4.60
	AJO	Research cash receipts per L. Lynch's Branch 24 invoice and credits file to identify source of cash receipts for listed payments.	1.10
	AJO	Complete analysis of L. Lynch's Branch 24 inventory file to identify possible replacement invoices for credit memos issued.	0.70
06/08/2012	EML	Prepare the schedule of the Branch 24 activity for J. Burns of Faegre Baker.	4.50
	AJO	Research the Branch 24 inventory schedule and accounts receivable issues per the request of L. Lynch, including telephone conversations with L. Lynch regarding same.	0.60
06/11/2012	EML	Prepare the schedule of the Branch 24 short pay activity, including telephone calls with ELC's staff regarding reconciliation of the cattle remaining in the Branch 24 inventory.	2.50
	EML	Telephone call with J. Burns of Faegre Baker regarding the complaint.	0.50
	AJO	Prepare file with pivot table for Branch 24's commission, mark up and other miscellaneous accounts.	0.80
06/12/2012	EML	Prepare the updated schedule and exhibits related to Branch 24's assets for inclusion in the complaint against E. Edens.	3.40

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			HOURS
06/13/2012	EML	Prepare the schedule of known Branch 24's short pay and lost value of inventory for J. Burns of Faegre Baker.	3.50
06/15/2012	EML	Prepare additional updates to schedule tracing asset dissipation relating to Branch 24 cattle sales activity and distribution of same to J. Burns at Faegre Baker.	2.80
	EML	Review the complaint, adjust and edit values and text as appropriate.	1.80
	AJO	Reconcile E. Edens' invoices per L. Lynch's analysis to accounts receivable schedule for May operating report and revise accounts receivable schedule.	0.70
06/18/2012	EML	Prepare the schedule of feedyard locations where cattle sold to E. Edens were most likely delivered.	1.20
	EML	Prepare and review exhibits for the complaint for E. Edens.	1.80
06/19/2012	EML	Review and edit the third draft of E. Edens' complaint.	1.30
	EML	Prepare exhibits for inclusion in the E. Edens complaint.	2.50
	EML	Review the modified complaint for E. Edens.	0.40
	EML	Telephone call with J. Burns of Faegre Baker regarding E. Edens' complaint.	0.40
	AJO	Research E. Edens' cash receipts, including telephone conversations with L. Lynch regarding same.	0.70
06/20/2012	EML	Prepare schedule for the exhibits to the E. Edens complaint for vendors related to seized cattle.	1.80
	EML	Prepare the expanded schedule of seized cattle from Superior's document for use in the E. Edens complaint.	1.20
06/21/2012	EML	Prepare the expanded schedule of value of cattle seized by Superior for inclusion in the E. Edens complaint, along with associated exhibits.	1.60
06/26/2012	EML	Prepare exhibits and schedules for the E. Edens complaint.	2.60
06/28/2012	EML	Prepare and distribute the final exhibits for the E. Edens complaint.	1.80
	EML	Telephone call with J. Burns of Faegre Baker regarding final modifications to the complaint.	0.20
06/29/2012	EML	Review the revised draft of the E. Edens complaint.	0.80
	AJO	Analyze receivables due from E. Edens schedule against accounts receivable liquidation analysis, noting differences.	0.60
	AJO	Analyze payments direct to E4-Ed Edens for preferred creditors against accounts receivable liquidation analysis, noting differences.	0.70
	AJO	Analyze Branch 24 accounts receivable schedule against accounts receivable liquidation analysis, noting differences.	1.20
07/03/2012	EML	Prepare schedule of contact information related to Branch 24 personnel.	0.40

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			HOURS
07/09/2012	EML	Prepare the contact summary schedule for use by J. Burns of Faegre Baker for Edens-related discovery.	1.50
	AJO	Prepare analyses of HHH Cattle Feed expense and selected field checks.	1.20
	AJO	Locate and print canceled check posted to the JAMEDE01 account.	0.50
07/24/2012	EML	Prepare source documents for Branch 24 activity as requested by J. Burns and J. Knauer prior to pre-trial hearing on August 20, 2012.	3.10
07/25/2012	EML	Telephone call with J. Burns relative to documents for E. Edens' counsel.	0.20
	EML	Prepare distribution of first set of documents related to the Branch 24 assets.	0.10
07/26/2012	EML	Review and distribute source documents to J. Burns of Faegre Baker as requested relating to E. Edens, ELC Branch 24 manager.	2.30
	EML	Telephone call with J. Burns of Faegre Baker to review source documents provided to support the complaint.	0.50
07/27/2012	EML	Prepare additional source documents for use in complaint against E. Edens.	2.60
07/30/2012	EML	Prepare additional source documents for E. Edens' complaint.	0.40
08/02/2012	EML	Prepare exhibits for E. Edens complaint for J. Burns of Faegre Baker.	2.30
08/07/2012	EML	Review deliverables related to Branch 24's credit and rebill activity, including telephone call with ELC's staff regarding same.	1.70
	EML	Prepare new schedule relating to Branch 24's unpaid accounts receivable not otherwise captured in Edens' complaint.	0.60
08/08/2012	EML	Prepare additional support documents and begin preparation of additional schedule relating to all underpaid and unpaid Branch 24 accounts receivable.	3.20
	EML	Telephone call with J. Burns of Faegre Baker regarding additional discovery materials related to the Branch 24 unpaid accounts receivable.	0.30
08/09/2012	EML	Prepare schedule reconciling invoice activity and yard sheet activity for the cattle located at HHH.	2.60
	EML	Prepare source documents related to the shortfall for Morris Stock Farm, C. Oldham and P. Feedyard for inclusion in documents to support E. Edens' complaint.	1.40
	EML	Review and distribute source documents to J. Burns of Faegre Baker for the value of unpaid asset values related to serial account receivable billing activity.	0.60
08/10/2012	EML	Prepare e-mail distribution of the final support documents related to the Branch 24 serial invoicing.	0.30
09/05/2012	EML	Telephone call with J. Burns of Faegre Baker regarding updates to the status of the litigation	

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			HOURS	
		with E. Edens and R. Nichols.	0.20	
09/07/2012	EML	Prepare modified exhibits for the Edens complaint.	0.40	
09/19/2012	EML	Prepare the updated schedule of Branch 24 inventory.	1.40	
09/20/2012	EML	Prepare the updated reconciliation to Branch 24 inventory, as well as update to Branch 24 rollforward activity relating to new and reinstated invoicing activity.	2.70	
10/16/2012	EML	Prepare support documents for K. Toner, including telephone call with ELC's staff, regarding multiple 1099s for E. Edens and background regarding same.	1.20	
		Litigation Support Edens	223.00	86,814.50
09/01/2011	EML	Discussion with A. Omori regarding source of cash receipts and vendor payments made to and from the T. P. Gibson account at YCB.	0.30	
	AJO	Meeting with L. Lynch to review findings regarding T. Gibson's deposit analysis.	0.30	
09/06/2011	AJO	Review e-mails from D. Donnellon of FIC Law and T. Hall of Baker & Daniels regarding references on furnished Fifth Third documents.	0.20	
09/13/2011	EML	Prepare insurance form for delivery to T.P. Gibson for mailing address change for premium notices.	0.40	
09/14/2011	AJO	Review list of files not found per First Bank representatives' listing and note missing files on record storage log.	1.00	
	AJO	Review list of missing files per First Bank representatives and search for same in files with scanned T. Gibson files.	0.30	
	AJO	Discussion with J. Finchum requesting search for missing files.	0.30	
	AJO	Review list of missing files and test selected boxes and box lists to verify that files were once included in the boxes.	0.50	
	AJO	Copy files found in review of T. Gibson's scanning project.	0.30	
	AJO	Discussions with First Bank representatives regarding status, missing documents and supply scanned files via flash drive.	0.40	
	AJO	Discussion with J. Finchum and work with J. Finchum to verify that files listed as missing are not in boxed files.	0.60	
09/15/2011	AJO	Discussion with First Bank representative regarding status of scanning project, new documents found and the plan for leaving one scanning station for a few days.	0.20	
	AJO	Analyze download file to capture T. Gibson's earnest money deposits paid by ELC.	0.90	
	AJO	Continue T. Gibson's analysis to review recapture of earnest money deposits.	1.40	
	AJO	Continue T. Gibson's analysis to review note receivable account.	0.80	
10/19/2011	EML	Review e-mail correspondence relating to the Peoples Bank loan to T. Gibson prior to call with D. DeNeal		

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			HOURS
		of Baker.	0.70
	AJO	Verify information available related to T. Gibson's Your Community Bank accounts and reply to T. Hall of Baker & Daniels.	0.10
11/01/2011	EML	Review source information relating to T. Gibson's receipt and disbursement activity for the select periods in 2008 for D. DeNeal of Baker.	1.00
	AJO	Review e-mail from D. DeNeal of Baker & Daniels forwarded by L. Lynch regarding insurance issues.	0.20
	AJO	Review e-mail from T. Hall of Baker & Daniels regarding D. Donellon of FIC Law's concerns regarding P. Turley's hard drive, follow-up call to V. Weidman regarding same and e-mails to and from L. Lynch regarding findings.	0.40
	AJO	Research issues raised by D. DeNeal of Baker & Daniels in the INTRUST Bank matter and e-mail findings to L. Lynch.	1.20
11/02/2011	EML	Review the summary of the September and October 2008 cash receipts and disbursements to and from T. Gibson and related entities for incorporation into summary file for D. DeNeal of Baker & Daniels.	2.70
	EML	Review the YCB checking activity for T. Gibson's account for September and October 2008.	0.70
	EML	Review, reconcile and begin to trace activity between YCB Bank accounts and ELC, including call with ELC's staff regarding tracing purchase and disbursement activity to determine whether they were real transactions.	1.60
11/30/2011	EML	Review First Bank and Trust's proof of claim and associated paperwork in order to gain an understanding of the nature of the business transactions outlined therein.	2.90
	EML	Telephone conference calls with the ELC staff regarding invoicing practices between ELC, VTIK and T. P. Gibson and lengthy discussion of typical transaction process for recordkeeping relating to same in order to understand claims made in the First Bank and Trust proof of claim.	2.10
	AJO	Analysis of T. Gibson's download file for November 2010 purchases.	0.30
	AJO	Analysis of T. Gibson's download file for "caretaker" transactions.	1.50
	AJO	Analysis of ELC's fiscal year 2011 download file to match sales to VTIK and purchases from T. Gibson.	1.60
12/01/2011	EML	Review ELC's sales to VTIK invoiced during September 2010 and attempt to trace same to T. Gibson's inventory report.	1.70
	EML	Review and trace further transactions between ELC and VTIK in order to determine source of cattle identified in the T.P. Gibson inventory report given to First Bank and Trust.	2.50
	AJO	Review additional documents sent by the New Albany staff for First Bank's transactions.	1.50
12/02/2011	EML	Prepare tracing of cattle sales from VTIK into the T.P. Gibson inventory report as given to First Bank and Trust.	2.30
	AJO	Review of additional documents sent by the New	

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			HOURS
		Albany staff regarding invoices covered by First Bank's objections.	1.10
	AJO	Telephone call to D. DeNeal of Baker & Daniels regarding First Bank's research status and discovery requests to be made to First Bank.	0.70
12/06/2011	EML	Prepare further edits to tracing cattle sold to TPG by ELC as noted in First Bank's proof of claim.	0.80
	EML	Review source documents from ELC records regarding unsupported cattle transactions traced through the Branch 24 inventory to TPG inventory.	1.90
	AJO	Research regarding USA Feedyard in ELC's and T. Gibson's download files.	0.60
	AJO	Continue the 2009-2011 download file analysis by major source code and vendor/customer.	1.30
	AJO	Review First Bank's inventory reconciliation for T. Gibson.	0.20
	AJO	Review download file for information related to First Bank's proof of claim.	0.70
	AJO	Prepare pivot table analysis of T. Gibson's download file, including sending file to L. Lynch.	0.50
	AJO	Analyze T. Gibson's purchases against VTIK download analysis.	0.90
12/07/2011	EML	Review and reconcile the TPG payable to TPG's inventory report in order to further trace related transactions on ELC's records.	1.80
	AJO	Review e-mails from D. DeNeal of Baker & Daniels and L. Lynch regarding T. Gibson's generation skipping trust, respond to same and e-mails to and from the New Albany staff regarding contact information.	0.40
	AJO	Continue analysis regarding T. Gibson's purchases compared to sales to VTIK per the download file.	1.30
	AJO	Telephone call to L. Lynch regarding T. Gibson purchase and sales to the VTIK analysis findings.	0.20
12/22/2011	AJO	Search the 2009 and 2010 T. Gibson download files for disbursements to Cactus Feeders and M. Koller.	0.30
	AJO	Analyze download files for fiscal years 2009, 2010 and 2011 for \$100,000 checks to T. Gibson.	1.70
01/09/2012	EML	Review Branch 24's inventory analysis in order to determine volume of transactions yet to be traced and related P. Turley's deposition regarding First National's collateral.	1.10
01/17/2012	AJO	Continue research and finalize documentation of First Bank's transactions, including review of additional documentation received from V. Weidman.	2.80
	AJO	Telephone conference call with L. Lynch and H. Mappes of Faegre Baker Daniels regarding request for information pursuant to First Bank's discovery request.	0.20
01/18/2012	AJO	E-mails from and to H. Mappes of Faegre Baker Daniels and e-mail to D. Lowe regarding files located on the FTP site.	0.20
	AJO	Review information e-mailed by V. Weidman regarding First Bank and request additional information.	0.40
	AJO	Research and documentation in response to First Bank's interrogatory, including telephone conversations with V. Weidman.	2.80



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			HOURS
	AJO	Telephone call to H. Mappes of Faegre Baker Daniels to discuss the schedule prepared in response to First Bank's interrogatory.	0.50
01/19/2012	AJO	Request, review and forward contact information for S. McDonald and P. Gibson to H. Mappes of Faegre Baker Daniels, per her request.	0.20
	AJO	Research and update the First Bank schedule.	1.20
	AJO	Prepare schedule summarizing sources of cattle in response to First Bank's interrogatory, including telephone conversations with H. Mappes of Faegre Baker Daniels regarding same.	2.40
	AJO	Revise First Bank's schedule per e-mail and telephone call from H. Mappes of Faegre Baker Daniels regarding same.	0.50
01/20/2012	AJO	Continue review and analysis of T. Gibson's notes receivable activity.	0.70
01/26/2012	AJO	Review and transfer the First Bank invoice support to separate folder on shared drive for transmittal to H. Mappes of Faegre Baker Daniels.	0.80
01/27/2012	AJO	Review First Bank's invoice support, revise as appropriate, and arrange for posting of files to FTP site.	0.80
01/30/2012	AJO	E-mails from and to H. Mappes of Faegre Baker Daniels regarding First Bank's documentation.	0.30
03/07/2012	EML	Review data contained in the disbursement file for A.D.M. activity.	0.60
	AJO	Continue analysis of ADM activity, including expansion of activity to include T. Gibson's cash activity with ELC.	1.60
	AJO	Review ADM wire transfer activity and match same with disbursement to ELC.	1.30
03/08/2012	AJO	Review, update and e-mail T. Gibson's 2009 ADM/ELC analysis to L. Lynch.	0.60
03/09/2012	EML	Review the impact of cash receipts and disbursements to and from A.D.M. on increase in kite activity and cash distributions to third parties from T. Gibson's YCB accounts.	1.20
03/16/2012	EML	Prepare and distribute A.D.M. activity for select periods in 2010 as requested by H. Mappes of Faegre Baker.	1.50
	AJO	Research in T. Gibson's download files for over/under payment charges in September and October of 2010, including matching cattle payable and over/under payment charges with disbursement checks.	2.60
03/19/2012	EML	Prepare tracing of activity between the YCB account for T.P. Gibson and A.D.M. and related cash disbursement to ELC and detail notating increases in kite-related activity for the period under review.	2.10
	AJO	Continue tracing to disbursement checks from over/under payments account related to ADM wire transfers.	1.50
	AJO	Analyze T. Gibson's download files to produce list	

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			HOURS
		of disbursements between August 30, 2010 and November 1, 2010.	0.80
	AJO	Create file with disbursement information by vendor and check number for T. Gibson for 2010.	0.40
03/20/2012	EML	Review the updated data sort from A. Omori's tracing of the A.D.M. activity and prepare expanded schedule of kite activity between YCB and A.D.M. and its further impact on kite volume increases at Fifth Third.	2.60
	AJO	Prepare file of 2010 ADM and MF Global account activity by date an account, with sub-schedules by source code, including telephone conversation with L. Lynch regarding same.	1.50
	AJO	Create the T. Gibson 2009 and 2010 "even dollar" file summarizing transactions in increments of even thousands of dollars.	1.00
03/21/2012	EML	Prepare final edits to file(s) tracing A.D.M. transactions to successive increases in kite volume between ELC and YCB.	1.10
	AJO	Analyze the T. Gibson's 2009-2010 download file and attempt to categorize transactions based on attributes.	1.80
03/22/2012	AJO	Continue analysis of the T. Gibson's 2009-2010 download file to categorize transactions.	1.10
	AJO	Prepare summary of T. Gibson's 2010 purchases for staff research.	0.40
03/26/2012	AJO	Research T. Gibson's deposits of ELC's checks per the request of L. Lynch.	0.70
03/27/2012	AJO	Prepare the schedule of T. Gibson's cash receipts for L. Lynch.	0.80
	AJO	Research T. Gibson's cattle purchases and sales.	0.60
	AJO	Additional research regarding T. Gibson's cash receipts from ELC.	0.60
	AJO	Analyze T. Gibson's sales activity to identify apparent sales of air cattle, including telephone conversation with L. Lynch regarding same.	0.90
04/11/2012	AJO	Respond to questions from S. Eikenberry of Faegre Baker Daniels regarding the T. Gibson and GP Cattle purchases, including e-mails to and from B. Royalty regarding same.	0.20
04/26/2012	AJO	Analyze sales to ATKLIV01 from T. Gibson for fiscal year 2010.	0.50
05/10/2012	EML	Prepare file for data recordation for use by ELC's staff and telephone call with them regarding same relating to the GP Cattle statements.	0.90
	EML	Prepare package for distribution to J. Carr of Faegre Baker regarding payments from ELC to GP Cattle.	2.80
05/11/2012	EML	Prepare additional schedule of monthly cash deposit summary for activity between ELC and GP Cattle.	2.40
05/29/2012	EML	Review entity summary documents and telephone call with ELC's staff regarding G. Gibson's compensation	

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			HOURS
		and position with the company.	0.30
07/23/2012	EML	Review the T.P. Gibson YCB account disbursements and funding sources in anticipation of the telephone call from W. Ponader of Faegre Baker.	1.00
07/30/2012	EML	Telephone call with A. Omori regarding TPG deposit detail for 2010.	0.50
	AJO	Prepare files with T. Gibson's 2009 and 2010 cash activity with First Bank per L. Lynch's request.	1.10
	AJO	Telephone conversation with L. Lynch to discuss analysis of T. Gibson's First Bank activity schedule and Cattlemen's and AgriBeef's loans to T. Gibson.	0.50
	AJO	Continue research in T. Gibson's download file related to First Bank's transactions.	0.70
07/31/2012	EML	Review First Bank disbursement activity from the T. P. Gibson file extract prepared by A. Omori prior to conversation with W. Ponader of Faegre Baker regarding same.	1.90
08/01/2012	EML	Telephone call with W. Ponader of Faegre Baker regarding T. P. Gibson YCB account activity.	1.30
08/02/2012	EML	Telephone call with T. Hall of Faegre Baker to discuss additional information needed relative to T. P. Gibson account activity at YCB and additional documents from First Bank.	0.60
	EML	Prepare summary of GP Cattle bank activity net of kite activity for T. Hall of Faegre Baker.	1.10
	EML	Review drafts of schedule for delivery to W. Ponader of Faegre Baker regarding non-kite activity in T. P. Gibson YCB account.	0.40
	AJO	Modify T. Gibson's 2010 receipts file and e-mail to B. Royalty for research.	0.80
	AJO	Prepare a detail list of T. Gibson's disbursements for 2010, summarize ELC and "blank" customer numbers for separate presentation.	0.50
	AJO	Prepare schedule with detail list of T. Gibson's disbursements to ELC and with no customer number.	0.30
	AJO	Prepare analysis of Gibson Cattle and First Bank transactions in T. Gibson's download file.	0.80
08/03/2012	EML	Review revision of real cash receipts from A. Omori and prepare edits to same including further review of T. P. Gibson YCB bank statements.	1.60
	AJO	Review, research and respond to e-mail from L. Lynch regarding T. Gibson cash receipts.	0.40
	AJO	Telephone conversation with L. Lynch regarding the T. Gibson analyses.	0.30
	AJO	Research and document background of T. Gibson's 4/22/12 and 5/18/12 checks to First Bank.	1.30
08/05/2012	AJO	Prepare schedule with 2010 T. Gibson payments to First Bank from T. Gibson's download file.	0.30
	AJO	Prepare schedule, in detail and summary form, with 2010 T. Gibson's disbursements from Your Community Bank from his download file.	0.60
	AJO	Prepare schedule of T. Gibson's 2010 deposits to Your Community Bank from his download file.	0.30
	AJO	Review and update the schedule of certain deposits to T. Gibson's Your Community Bank account.	0.30

## Eastern Livestock

			HOURS
08/06/2012	EML	Prepare schedule of source of all third party cash receipts for T.P. Gibson for 2010 and trace same to related download file, including several telephone calls with ELC's staff regarding same.	1.80
	AJO	Analyze T. Gibson's cash receipts file using revised "real" deposit file from L. Lynch, including research in T. Gibson's Your Community Bank documents.	1.80
	AJO	Search files and e-mails to and from staff for details regarding AgriBeef's check to T. Gibson.	0.40
08/16/2012	SLF	Series of telephone calls with Wendy Ponader regarding various financial analysis related to the First Bank litigation.	0.30
	SLF	Financial analysis of transactions between Tommy Gibson, Eastern Livestock and third parties.	3.50
08/17/2012	SLF	Analysis of financial records related to the litigation against First Bank.	3.20
08/20/2012	EML	Prepare the schedule tracing third party cash receipts into T. P. Gibson's account at YCB.	2.60
	SLF	Financial analysis related to the review of transactions between Eastern and Tommy Gibson.	2.80
08/21/2012	EML	Prepare and trace payments into T.P. Gibson's account and disbursements from ELC to YCB and further to First Bank payments.	2.60
	SLF	Analysis related to First Bank litigation, including review and analysis of bank statements and accounting records.	4.50
08/22/2012	EML	Prepare the schedule of real cattle purchases and payments from T.P. Gibson by ELC and trace payments related to same as requested by W. Ponader of Faegre Baker.	2.40
	EML	Telephone calls with W. Ponader of Faegre Baker to discuss findings to-date related to third party distributions.	0.60
	SLF	Updates to the Tommy Gibson bank account analysis.	3.90
08/23/2012	EML	Prepare schedules which reconcile ADM activity into and out of T.P. Gibson's YCB account, into ELC's account and back to YCB; trace additional activity related to T.P. Gibson's note payable account due to ELC for further use by W. Ponader of Faegre Baker.	2.30
	SLF	Updates to Tommy Gibson's account analysis.	3.40
08/24/2012	EML	Prepare reconciliation of wire activity from ADM to T.P. Gibson note payable due to ELC.	2.50
	SLF	Review files to create a list of payments to PBI Bank related to Marian Mortgage.	0.80
	SLF	Update analysis of the Tommy Gibson bank account activity.	1.20
08/27/2012	SLF	Work on recreating the database of Tommy Gibson's bank account activity.	3.50
	EML	Review T.P. Gibson's bank statements in order to additionally trace activity between ADM cash receipts and disbursements.	2.20

## Eastern Livestock

			HOURS
08/28/2012	SLF	Review and analysis of the Tommy Gibson bank account activity.	1.50
	EML	Prepare detailed reconciliation of activity posted to T.P. Gibson's note payable due to ELC in order to further confirm that payments posted to that account as amounts paid by Gibson to ELC were actually payments which checks were made payable to ADM.	3.20
08/29/2012	SLF	Update the Tommy Gibson account activity schedule.	2.10
	EML	Prepare additional tracing of daily activity relating to wire receipts from ADM to T.P. Gibson's YCB account to ELC and further returned to ADM, including posting activity to general ledger account 3078.	3.50
	EML	Telephone calls with W. Ponader of Faegre Baker regarding update on tracing of activity into and out of the T.P. Gibson YCB account.	0.20
08/30/2012	EML	Prepare file from T.P. Gibson's general ledger relating to matching ADM cash receipts and cash disbursements for calendar 2010, as well as complete review of related bank statements.	3.10
08/31/2012	SLF	Continue conversion of Tommy Gibson's bank account activity.	2.10
09/05/2012	EML	Prepare further edits to tracing of cash receipts and disbursements between the ELC and T.P. Gibson account at YCB and ADM.	0.80
09/06/2012	EML	Telephone call with W. Ponader of Faegre Baker regarding identifying characteristics of bogus cattle purchases from T.P. Gibson.	0.20
	EML	Review the T.P. Gibson YCB Bank statements in order to trace Agri Beef's loan receipt and payment of same.	1.20
	EML	Prepare additional reconciliation of activity between ELC and T.P. Gibson's account at YCB relating to Agri Beef, ADM and First Bank.	2.00
09/07/2012	EML	Review the details behind Agri Beef's wire transfer and payment application history prior to the telephone call with W. Ponader and D. DeNeal of Faegre Baker regarding same.	1.60
	EML	Telephone call with W. Ponader and D. DeNeal of Faegre Baker regarding Agri Beef's relationship with ELC and details which have been identified regarding same.	1.10
	EML	Review and edit the file summary of data derived from reconciliation of activity between T.P. Gibson and ELC.	0.90
	AJO	Prepare pivot table summaries of the daily cash receipts and disbursements activity per T. Gibson's books.	0.60
	AJO	Continue analyzing T. Gibson's cash receipts and disbursements per request of L. Lynch.	1.50
09/10/2012	EML	Prepare schedule detailing daily cash receipts and disbursements for calendar 2010 segregated by ELC, ADM and other noting detail behind other cash receipts.	2.80
	AJO	Create pivot table of T. Gibson's receipts and	

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			HOURS
		disbursements to assist in analysis.	0.70
	AJO	Reconcile T. Gibson's 2010 receipts and disbursements schedule.	0.40
09/11/2012	EML	Review and reconcile the monthly activity relating to third party deposits from T.P. Gibson's general ledger to bank statement activity and make editing changes to summary file to correct inconsistencies.	2.50
	EML	Prepare schedule relating to return items and chargebacks not posted to the T.P. Gibson general ledger for use in establishing net activity in that account.	1.80
	AJO	Use L. Lynch's cash activity file and the T. Gibson Your Community Bank October bank statement to rollforward and attempt to reconcile the account.	1.40
	AJO	Prepare the rollforward of T. Gibson's Your Community Bank book balance from L. Lynch's cash activity file.	0.80
	AJO	Begin reconciliation of T. Gibson's Your Community Bank account as of November 2010.	0.70
09/12/2012	AJO	Continue analysis of T. Gibson's Your Community Bank cash account for November activity.	1.40
09/13/2012	EML	Prepare schedule tracing source of cattle relating to bogus cash receipts from early November, including identification of source of cattle relating to same in the bank statements for GP Cattle and TPG Cattle.	2.00
09/21/2012	AJO	Review the First Bank support obtained by S. Abbott, including forwarding of information to W. Ponader of Faegre Baker Daniels.	0.40
09/24/2012	EML	Telephone call with W. Ponader of Faegre Baker regarding checks to First Bank, as well as activity between ELC and payments to Peoples Bank.	0.40
	EML	Review the cash receipts activity related to payment to First Bank and trace same to the related bank accounts of GP Cattle.	1.10
10/04/2012	EML	Further reconciliation of activity between FBT, T. P. Gibson and ELC.	2.80
10/05/2012	EML	Prepare a schedule which traces activity between VTIK and ELC related to the First Bank claims.	2.60
	AJO	Prepare analysis of T. Gibson's fourth quarter 2009 cash activity.	0.60
10/08/2012	EML	Review the information from K. Toner regarding First Bank's alleged interest in cattle.	0.70
	EML	Telephone call with K. Toner regarding First Bank's potential claim in Friona and the J & F interpleader.	0.80
	EML	Review the additional transaction detail relating to the First Bank cattle which shipped to Friona and prepare e-mail response to K. Toner of Faegre Baker regarding same.	1.20
	EML	Prepare schedule tracing activity from the ELC accounts payable voucher records to the T.P. Gibson-related payments to First Bank.	3.20

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			HOURS
10/09/2012	EML	Prepare schedule of additional payments to First Bank from ELC which were not for real cattle.	2.80
	EML	Prepare the requested support for W. Ponader of Faegre Baker relating to the October payment to First Bank.	1.60
	AJO	Research attributes of selected First Bank transactions per the telephone conversation with L. Lynch.	0.50
10/10/2012	EML	Prepare the schedule tracing payment related to First Bank loan payments.	2.30
	AJO	Prepare T. Gibson's analysis files for distribution.	0.20
10/11/2012	EML	Prepare the expanded schedule relating to tracing all cash receipts and disbursements between TPG and ELC during the end of September and first week of October for use by W. Ponader of Faegre Baker.	2.50
10/12/2012	EML	Prepare the distribution file of the checking activity between TPG and ELC relating to First Bank payments, as well as other third party deposits.	2.50
	AJO	Create analysis of T. Gibson's cash activity to and from ELC for late September and early November 2010.	1.10
10/15/2012	EML	Prepare schedules relating to First Bank's payments for W. Ponader of Faegre Baker.	3.10
	AJO	Analyze T. Gibson's cash transactions with ELC for 9/27/10 - 10/6/10, including telephone conversations with L. Lynch regarding same.	1.60
10/16/2012	EML	Telephone call with W. Ponader of Faegre Baker regarding First Bank's discussions.	0.30
10/23/2012	AJO	Update the GP Cattle disbursements schedule using information received from B. Royalty.	0.80
10/24/2012	AJO	Research the GDEAL 01 vendor account in download file for selected payments to T. Gibson.	2.80
10/25/2012	AJO	Revise the T. Gibson/ADM file per the request of L. Lynch.	0.30
10/26/2012	EML	Prepare and deliver the schedule for J. Kennedy of Kroger Gardis relating to the ADM funding activity and sourcing for same.	1.80
	AJO	Revise T. Gibson's cash analysis, based on comments from L. Lynch.	0.90
	AJO	Revise and prepare the GDEAL 01/T. Gibson file for distribution.	0.60
10/29/2012	EML	Review Intrust payments from T.P. Gibson's YCB account and incorporate same into schedule for W. Ponader of Faegre Baker.	1.10
	AJO	Modify the 2010 T. Gibson cash receipts and disbursements schedule for returned checks.	1.00
	AJO	Create the summary of the T. Gibson 2010 cash activity, including identification of In Trust Bank disbursements.	0.60
	AJO	Create distribution version of the T. Gibson's 2010 cash activity, including telephone conversations with L. Lynch regarding same and removal of extraneous notations in detail file.	0.70



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			HOURS	
		Lit. Sup. Thomas P. Gibson	242.50	87,798.00
09/13/2011	AJO	Prepare response to L. Lynch and T. Hall of Baker & Daniels regarding L. Judd, CPA's request for East-West Trucking information.	0.20	
11/07/2011	AJO	E-mails from and to B. Royalty requesting research on East-West Trucking payments during the preference period.	0.20	
	AJO	Telephone call to B. Royalty regarding East-West Trucking research and e-mail to L. Lynch regarding same.	0.20	
11/08/2011	EML	Review information requested by W. Ponader of Baker and prepare summary of same, including discussions with ELC's accounts payable staff regarding source documents and practices used with East West Trucking.	1.10	
	EML	Review additional source documentation provided by ELC's staff regarding payments made to the East West Trucking preference analysis.	0.20	
	EML	Prepare additional e-mail with support documents to W. Ponader relating to the East West Trucking payments and practices.	0.20	
11/14/2011	EML	Telephone call with D. DeNeal of Baker regarding the East West Trucking note receivable balances.	0.40	
	AJO	Research East-West Trucking note per the request of D. DeNeal of Baker & Daniels; forward notes payable accounting to L. Lynch.	0.20	
	AJO	E-mails to and from B. Royalty regarding possible locations for the East-West Trucking note and discuss documentation found.	0.30	
	AJO	Research in related party document files and notes receivable documentation for East-West Trucking note receivable.	1.10	
11/15/2011	AJO	Research in download files for East-West Trucking activity to attempt to trace transactions to the notes receivable detail.	1.90	
11/23/2011	AJO	Review East-West Trucking's transactions in one year disbursements file and extract to separate workbook.	0.30	
	AJO	Extract the 2009-2010 East-West Trucking disbursements to a new workbook and match disbursements with one year disbursements.	0.50	
	AJO	Add additional East-West Trucking disbursements to one-year file to accounts for checks written prior to one-year period that cleared within one-year period.	0.80	
	AJO	Format East-West Trucking file for researched information to be added and transfer research already completed in 90-day file to expanded one-year file.	0.50	
	AJO	Detail e-mail to B. Royalty attaching East-West Trucking's preference file and describing request.	0.30	
11/28/2011	AJO	Reformat the preference file for East-West Trucking, including e-mailing of the revised file to B. Royalty.	0.30	
	AJO	Review and supplement the East-West Trucking preference file e-mailed by B. Royalty.	1.30	

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			HOURS	
11/29/2011	AJO	Revise the East-West Trucking preference file per the e-mail from B. Royalty.	0.80	
	AJO	E-mail the East-West Trucking preference file to W. Ponader of Baker & Daniels with comments.	0.10	
12/06/2011	AJO	Review e-mail request from D. DeNeal of Baker & Daniels regarding East-West Trucking and forward request to B. Royalty to research.	0.20	
12/07/2011	AJO	Numerous e-mails from and to B. Royalty regarding request for the East-West Trucking notes receivable documentation.	0.40	
12/08/2011	AJO	Begin analysis of East-West Trucking's notes receivable transactions.	1.90	
12/09/2011	AJO	Continue review of East-West Trucking note receivable activity.	0.40	
12/14/2011	AJO	Continue review and documentation of East-West Trucking activity.	1.80	
12/15/2011	AJO	Continue review of download file and other documents to verify East-West Trucking activity.	1.60	
01/20/2012	AJO	Verify the East-West Trucking notes receivable schedule against the preliminary notes receivable analysis.	0.70	
01/26/2012	EML	Telephone calls with A. Omori and ELC's staff to discuss information requested for East West Trucking and the workers compensation claim.	0.50	
	AJO	Review and respond to e-mails from J. Knauer and J. Frieuf of Wimberly Lawson regarding East-West Trucking workers' compensation issue, including telephone conversation with and e-mails to and from L. Lynch regarding same.	0.40	
	AJO	Telephone conversation with V. Weidman regarding East-West Trucking's laptop computer.	0.10	
	AJO	Telephone conversations with L. Lynch and telephone conference call with L. Lynch and B. Royalty regarding the East-West Trucking laptop and records.	0.50	
01/30/2012	EML	Review e-mail from W. Ponader regarding East-West Trucking.	0.20	
01/31/2012	EML	Telephone call with W. Ponader regarding terms of the East-West Trucking invoices.	0.10	
		Lit. Sup. East West Trucking	19.70	7,346.00
09/12/2011	EML	Prepare summary schedule of claimed Cactus assignments with corresponding ELC contract data and compare same to various interpleader activity.	2.30	
09/13/2011	EML	Prepare final changes to summary of claimed contract assignments relating to activity with Cactus, SOLM and Superior and compare same to acknowledged transactions noted by each related to various interpleader accounting activity.	2.20	
09/14/2011	EML	Review source documents relating to Rush Creek		

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			HOURS
		interpleader transactions and prepare distribution of same to S. Eikenberry of Baker & Daniels as requested.	1.20
09/15/2011	AJO	Review and reconciliation of large interpleader accounts per accounts receivable liquidation analysis and accounts receivable summary.	1.60
12/21/2011	AJO	Extract Friona, Cactus and J&F receivable detail from complete file into separate tabs.	0.80
	AJO	Modify the Texas interpleader schedule per the request of L. Lynch.	0.40
12/22/2011	EML	Review and distribute documentation relating to request of J. Lovell, counsel for Cactus, of several of ELC sales of cattle whose proceeds have been interplead.	2.50
	EML	Review accounts receivable liquidation file relating to Cactus, Friona and J&F in order to incorporate contract information into files so as to assist K. Toner of Baker and Daniels.	2.30
12/23/2011	EML	Review documentation provided by ELC staff regarding contract data relating to interpleader parties accounts receivable.	0.20
	EML	Prepare summary incorporating contract data into interpleader party analysis for K. Toner of Baker and Daniels.	1.40
	AJO	Modify Cactus, Friona and J&F interpleader analysis files and send to L. Lynch.	0.80
01/03/2012	EML	Review short pay information provided by ELC staff relating to interplead accounts receivable.	0.70
01/05/2012	EML	Review support information provided by ELC staff regarding reasons for differences between ELC invoice amounts and interpleader values prior to discussion with interpleader counterparties regarding same.	3.50
01/06/2012	EML	Prepare additional changes to interpleader reconciliation to ELC invoice values prior to delivery to K. Toner of Baker & Daniels.	1.60
01/09/2012	EML	Review and reconcile the J&F interpleader analysis to the file prepared by DSI in order to prepare for call regarding same.	0.50
01/16/2012	EML	Prepare for conference call regarding interplead accounts receivable.	0.70
	EML	Telephone call with K. Toner to discuss documentation provided to Texas interpleader parties.	0.20
	EML	Telephone conference call with D. LeBas of Naman Howell, J. Massouh of Spouse Schrader, S. Peoples of Cactus and L. Lind of J&F regarding reconciliation of interplead accounts receivable.	1.80
	EML	Telephone call with ELC'S staff to get copies of various invoices for Friona.	0.20
	EML	Review and distribute missing Friona invoices to K. Toner of Faegre Baker Daniels for further delivery to Friona.	0.50

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			HOURS	
02/01/2012	EML	Telephone call with D. LeBas regarding the CPC Cattle transaction and background.	0.60	
02/17/2012	EML	Review the letter from D. LeBas regarding additional cattle.	0.10	
02/28/2012	EML	Prepare e-mail response to K. Toner of Faegre Baker regarding non-interplead transactions.	0.40	
09/13/2012	AJO	Analyze the August accounts receivable report and identify source of cattle per the Texas interpleaders.	1.00	
	AJO	Analyze the August accounts receivable report and identify sources of cattle per the Kansas interpleader.	0.50	
09/14/2012	AJO	Analyze the August accounts receivable report and review invoice copies with support to identify source of cattle per the Rush Creek interpleader.	0.40	
		Lit. Sup. Interpleaders	28.40	10,969.00
09/01/2011	EML	Review SOLM transaction detail related to contracts prepared by ELC staff, this for further submission to D. DeNeal at Baker & Daniels.	1.50	
09/06/2011	AJO	Review and research e-mail from W. Ponader of Baker & Daniels regarding the SOLM preference attributes.	0.30	
09/08/2011	EML	Review source documents supporting the SOLM contracts and prepare schedule relating to same for use by D. DeNeal of Baker.	3.30	
	AJO	Analyze SOLM field checks issued in late October/early November per request of L. Lynch.	0.20	
09/09/2011	EML	Prepare and distribute summary documentation file relating to purported assignments of ELC's contracts claimed by SOLM.	2.50	
10/17/2011	EML	Review SOLM's letter to D. DeNeal of Baker regarding contract assignments and cross-reference status of contracts in question against other schedules which track payment status.	1.30	
11/02/2011	EML	Review SOLM correspondence and support information in order to determine proper allocation of deposit.	0.40	
	AJO	Add information related to the SOLM segregated funds at First Merchants Bank to operating report templates and note same on accounts receivable report.	0.30	
11/21/2011	AJO	Revise and redistribute cash recap to note the segregated SOLM account.	0.20	
09/26/2012	AJO	Research the SOLM account in download and other files, in an attempt to reconcile SOLM claim.	1.20	
		Litigation Support - SOLM	11.20	4,285.00
09/16/2011	AJO	Review e-mails from L. Lynch with requests for files pertaining to Piedmont Livestock and Blue Grass; print and review attachments.	0.30	

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			HOURS
09/27/2011	AJO	Research related to Blue Grass' document request to attempt to identify boxes to be staged to facilitate review of the boxes in an area in which adequate supervision can be accomplished.	0.50
	AJO	Assist in locating and staging boxes for Blue Grass representatives to review.	0.50
	AJO	Print selected Your Community Bank statements, deposits and cleared checks for J. Akers of Blue Grass, per L. Lynch's request.	0.40
02/15/2012	AJO	Telephone conversation with H. Mappes of Faegre Baker Daniels regarding the Blue Grass, et al. discovery request.	0.40
02/16/2012	EML	Review updated file for K. Toner regarding information requested by L. Day DelCotto.	0.30
	EML	Review the revised file from A. Omori and provide additional comments thereto for additional editing relating to cattle purchased from Bluegrass entities.	0.70
	EML	Review and distribute the file on the Bluegrass cattle sales to K. Toner of Faegre Baker.	0.20
	AJO	Review documents responsive to L. Day DelCotto's request for discovery regarding the Blue Grass entities, Joplin and Piedmont transactions, including substitution of documents as appropriate.	1.40
	AJO	Organize file received from L. Day DelCotto requesting payment information related to the Blue Grass entities, Joplin and Piedmont to facilitate searching for same.	1.50
	AJO	Scan and e-mail invoice documentation for L. Day DelCotto's discovery request to H. Mappes of Faegre Baker Daniels.	0.50
	AJO	Search download file for payment information requested by L. Day DelCotto in the discovery request.	1.00
02/17/2012	AJO	E-mails from and to H. Mappes of Faegre Baker Daniels regarding the Blue Grass, Joplin and Piedmont documentation.	0.20
02/22/2012	AJO	Research Blue Grass' activity in download file.	1.10
	AJO	Research the Blue Grass payable differences, including telephone call to B. Royalty to discuss the Blue Grass accounts.	0.40
02/23/2012	AJO	Research regarding the Blue Grass-Campbellsville invoices per their discovery request.	1.00
03/01/2012	AJO	Research the Joplin discovery response questions raised by H. Mappes of Faegre Baker Daniels.	0.30
	AJO	Telephone call and e-mail to H. Mappes of Faegre Baker Daniels regarding the Joplin discovery response, including telephone conversation with V. Weidman regarding documentation.	0.30
03/06/2012	AJO	Research the Blue Grass, et al. discovery issues raised by H. Mappes of Faegre Baker Daniels.	1.40
03/07/2012	AJO	Research additional questions regarding the Blue Grass, et al. discovery request.	0.50

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			HOURS	
03/09/2012	AJO	Continue research and revise documentation for the Blue Grass, et al. discovery request pursuant to K. Toner of Faegre Baker Daniels March 1st request for information.	1.50	
03/15/2012	AJO	Research the Laurel Livestock payable per request of H. Mappes of Faegre Baker Daniels.	0.30	
03/16/2012	AJO	Research the Laurel Livestock payable in new invoice files.	0.30	
07/10/2012	AJO	Research regarding direct and directed transfer issues for certain producers.	0.50	
07/18/2012	AJO	Discussion with B. Royalty and research regarding the Bluegrass schedule.	0.50	
	AJO	Review and revise the schedule of the Bluegrass sourced items for checks that were diverted.	0.60	
07/27/2012	EML	Review the Bluegrass claims per the e-mail from J. Knauer.	0.20	
07/30/2012	EML	Review Bluegrass proof of claim including telephone call with ELC staff regarding same.	0.90	
07/31/2012	EML	Review trucking documents related to Bluegrass lots, prepare schedule relating to same and distribute both to J. Knauer, Trustee.	1.10	
		Lit. Sup.-DelCotto Law Clients	18.80	7,109.50
09/08/2011	EML	Review Royal Beef transactions relating to McGib Cattle in order to further reconcile account activity between Royal Beef, ELC and certain members of ELC's management in order to assess economic claims related thereto.	0.60	
09/22/2011	EML	Telephone call with S. Gibson regarding his unpaid loan to Peoples Bank for \$50,000 relating to the Royal Beef cattle which have likely been double financed.	0.30	
09/29/2011	EML	Prepare and trace cattle which S. Gibson sent to Royal Beef for which payments have been made directly to him and for which ELC has never been paid including tracing cattle movement into and out of his branch inventory.	2.60	
09/30/2011	EML	Review S. Gibson's billing and payment activity associated with Royal Beef's transactions which he financed with Royal Beef and booked as sales to them for inclusion in summary file for delivery to T. Hall of Baker & Daniels.	0.40	
	AJO	Research for L. Lynch regarding Scott Gibson and Royal Beef.	0.70	
10/03/2011	EML	Review documents provided by S. Gibson pertaining to monies due from transactions between ELC and Royal Beef.	0.70	
	EML	Review documentation relating to financed cattle between Royal Beef and S. Gibson for inclusion in summary file for Baker and Daniels.	0.50	

## Eastern Livestock

			HOURS
	EML	Telephone call with J. Heimann of Royal Beef regarding Lot Number 9739 and McGib cattle.	0.40
10/05/2011	EML	Review documentation received by S. Gibson pertaining to activity for cattle between he and ELC and begin to incorporate same into summary file for Baker and Daniels for further action.	1.40
	EML	Prepare schedule of activity between S. Gibson, ELC, Peoples Bank and Royal Beef in order to trace unsupported payments made to S. Gibson for further action by Baker and Daniels.	1.70
10/07/2011	EML	Review S. Gibson transactions with Royal Beef including further preparation of schedule summarizing same in order to assess funds due from S. Gibson to ELC.	1.40
11/22/2011	EML	Telephone call with A. Omori regarding application of funds from Royal Beef billed to R. Reimer.	0.10
	EML	Review the transaction history relating to cattle billed to R. Reimer by S. Gibson that were shipped to Royal Beef in order to address proper application of cash receipts received in October.	0.20
12/07/2011	EML	Review disclosure documentation regarding Joplin, Piedmont and Bluegrass received from D. DeNeal of Baker & Daniels, including telephone call with ELC's staff regarding same.	1.10
02/10/2012	AJO	Review documents collected in response to the Blue Grass entities, Joplin and Piedmont discovery requests and chart same.	1.80
02/13/2012	AJO	Review documents and reports related to the Blue Grass entities, Joplin and Piedmont discovery requests.	1.40
02/14/2012	AJO	Review the replacement documentation for Leuken Dairy Farm as part of the Piedmont discovery request.	0.20
	AJO	Update the Piedmont Livestock portion of discovery request.	0.30
04/11/2012	AJO	E-mails to S. Eikenberry of Faegre Baker Daniels responding to request for the Royal Beef accounts receivable transaction summary.	0.20
04/16/2012	EML	Prepare summary of Royal Beef activity between ELC and S. Gibson for S. Eikenberry of Faegre Baker.	1.20
04/17/2012	EML	Prepare summary of Royal Beef activity between it and S. Gibson, E. Edens and McGib Cattle for S. Eikenberry of Faegre Baker.	2.90
	EML	Prepare further reconciliation of Branch 35 activity with Royal Beef and ELC for further delivery to S. Eikenberry of Faegre Baker.	0.50
04/18/2012	EML	Prepare the reconciliation of the Royal Beef/ELC and S. Gibson transactions for further delivery to S. Eikenberry of Faegre Baker.	2.70
	EML	Telephone call with S. Eikenberry of Faegre Baker regarding Royal Beef summary.	0.20



## Eastern Livestock

			HOURS		
04/19/2012	EML	Prepare and distribute the summary of S. Gibson activity relating to financed transaction at Royal Beef for S. Eikenberry of Faegre Baker.	1.20		
	EML	Prepare summary of cattle shipments to Royal Beef referencing E. Edens.	1.30		
04/23/2012	EML	Prepare summary of Royal Beef activity with Edens.	0.80		
04/24/2012	EML	Prepare schedule of Edens transactions with Royal Beef for further action by K. Toner of Faegre Baker.	1.70		
	EML	Prepare reconciliation of Royal Beef activity with S. Gibson and E. Edens.	1.40		
04/25/2012	EML	Prepare summary of Edens/Royal Beef transactions.	2.60		
	EML	Prepare summary of short payments associated with S. Gibson/Royal Beef.	0.90		
09/21/2012	EML	Prepare and e-mail documentation associated with the S. Gibson Royal Beef Lot Number 9739 transaction.	0.50		
	EML	Review transaction history between Royal Beef and ELC relating to 92-head of cattle for which S. Gibson is claiming an interest.	1.20		
09/26/2012	EML	Prepare response to D. DeNeal of Faegre Baker regarding the Royal Beef activity with S. Gibson.	0.20		
10/29/2012	EML	Prepare schedule relating to ELC losses attributable to financed cattle transactions between Royal Beef and S. Gibson for W. Ponader of Faegre Baker.	1.70		
	AJO	Prepare pivot table with cash receipts activity for S. Gibson, Royal Beef and McGib Cattle.	0.20		
10/30/2012	EML	Prepare schedule relating to S. Gibson's misposted cash receipts from Royal Beef for calendar 2010 in order to trace missing transactions.	0.80		
10/31/2012	EML	Prepare additional changes to the Royal Beef schedule tracing cash receipts per their voucher to cash receipts as applied by ELC.	1.40		
		Litigation Support-Royal Beef	39.40		15,349.50
10/10/2011	PJO	Review of historical financial statements relative to the issue of solvency.	0.30		
	PJO	Telephone conversation with J. Carr regarding issue of fraudulent transfers and timing of the company's insolvency.	0.20		
10/19/2011	EML	Telephone call with D. DeNeal and P. O'Malley regarding solvency issues relating to the Peoples Bank mortgage.	0.30		
	EML	Telephone call with B. Royalty of ELC regarding notes receivable from branch managers at 9-30-08.	0.20		
	EML	Review 2008 audit balances relating to notes receivable from branch managers in order to identify potentially uncollectible balances.	0.20		
	AJO	Prepare analysis of disbursements to T. Gibson and related parties for September and October of 2008.	1.40		
	AJO	Analyze September 2008 disbursements against the vendor purchase report for the same period.	0.60		
	PJO	Conference call with L. Lynch and D. DeNeal regarding next steps in solvency analysis.	0.30		

## Eastern Livestock

			HOURS
	PJO	Analysis of the September 30, 2008 accounts receivable balance.	0.30
10/20/2011	EML	Telephone call with K. Toner and P. O'Malley regarding Peoples Bank's loan to T. Gibson.	0.50
	EML	Review additional source documents relating to T. Gibson's accounts receivable activity at September 30, 2008.	0.80
	AJO	Research in record storage log for boxes containing September and October 2008 Fifth Third Bank statements and reports, with e-mail to B. Royalty requesting statements be scanned to me.	0.20
	AJO	Review and analyze fiscal year 2007-2008 accounts receivable cash receipts in download file.	1.20
	AJO	Review e-mail from B. Royalty and telephone conversation with B. Royalty regarding bank statement files and request additional search for supplementary check clearing and deposit detail reports.	0.40
	AJO	Research T. Gibson's checks dated September 30, 2008 in download file, with subsequent e-mail to P. O'Malley, L. Lynch and K. Toner of Baker & Daniels regarding relationship of checks being discussed to the Peoples Bank checks.	0.70
	AJO	Analyze 2007-2008 download file and prepare list of accounts payable disbursements by vendor and e-mail to L. Lynch.	0.40
	PJO	Conference call with K. Toner and L. Lynch regarding possible testimony and additional forensics work relating to litigation with Peoples Bank.	0.50
10/21/2011	EML	Review Atkinson's unsupported invoice detail at September 30, 2008, including telephone call with V. Weidman of ELC regarding same.	0.70
	EML	Telephone call with V. Weidman of ELC regarding information needed regarding cash disbursements support for October 2008.	0.90
	EML	Prepare summary of suspect accounts receivable balances at 9-30-08 for further analysis by the ELC staff.	2.50
	AJO	Review and reconciliation of notes receivable files at September 30, 2008, comparing D. Good's detailed analysis against details found by B. Royalty in the September closing file, including telephone conversations with V. Weidman and L. Lynch in the process.	2.70
	AJO	Review and revise accounts receivable summary schedule as comments did not properly align in one version of the schedule as identified by W. Ponader of Baker & Daniels; correct and redistribute file.	1.20
10/24/2011	EML	Prepare schedule with specific fraud detail by account as of September 30, 2008 for use in solvency analysis.	1.20
	EML	Telephone call with ELC staff to discuss tracing of unsupported accounts receivable balances at 9-30-08.	0.90
	EML	Evaluate accounts payable download file for October 2008 in order to identify additional parties involved in fraudulent invoicing activity.	2.10
	AJO	Prepare draft of solvency analysis at September 30, 2008 based on template received from P. O'Malley, fiscal year 2008 audited financial statements and	

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			HOURS
		in-process accounts receivable analysis.	2.70
10/25/2011	EML	Telephone call with ELC staff seeking updates on 9-30-08 accounts receivable fraud identification, asset listing for personal property and copy of ELC contract with Cactus.	0.50
10/27/2011	EML	Prepare invoice level analysis of fraud accounts receivable outstanding as of 9-30-08 for use in Peoples Bank matter.	1.60
	EML	Review unsupported purchase activity between Atkinson, GP Cattle and ELC and prepare summary of same.	1.10
	EML	Prepare package relating to Atkinson fraud invoices for 9-30-08 for use in solvency analysis.	2.80
10/28/2011	EML	Review additional documentation provided by ELC staff regarding fraudulent invoice activity between ELC and Atkinson which took place over fiscal year end 9-30-2008.	1.20
10/31/2011	AJO	E-mails to and from D. DeNeal of Baker & Daniels regarding information available for September and October of 2008 in conjunction with People's Bank matter.	0.40
11/01/2011	AJO	Review e-mail from D. DeNeal of Baker & Daniels noting information to be collected.	0.20
	AJO	Prepare analysis of accounts payable cash disbursements and accounts receivable cash receipts for September and October 2008 to isolate transfers to T.P. Gibson.	3.30
11/02/2011	AJO	Create file with pivot tables and e-mail of September and October 2008 cash activity for T.P. Gibson and e-mail to L. Lynch.	0.30
	AJO	Expand T.P. Gibson September and October 2008 cash activity analysis to add related parties.	3.10
	AJO	Prepare summary of cash activity for T.P. Gibson and related entities for September and October of 2008.	0.60
	AJO	Research \$998,000 cash receipt posted to T.P. Gibson and CL Farms.	0.40
	AJO	Research in 2007-2008 download file for selected receipts and disbursements.	0.30
11/03/2011	EML	Telephone call with J. Carr, D. DeNeal and K. Toner of Baker regarding information needed for the Peoples Bank matter.	0.30
	EML	Telephone call with ELC and A. Omori and ELC staff regarding information needed for Peoples Bank matter.	1.00
	EML	Review certain source documents relating to support for fraudulent purchase and sale documents for August, September and October of 2008 for use in the Peoples Bank matter.	0.60
	EML	Review source documents pertaining to T. Gibson activity between ELC and YCB and prepare schedule regarding same for use in the Peoples Bank matter.	1.80
	PJO	Telephone conversation with K. Toner regarding Peoples Bank litigation.	0.20
	AJO	Telephone conversation with L. Lynch regarding kiting analysis at September 30, 2008 and continue	

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		HOURS
	telephone conference call with L. Lynch and V. Weidman regarding same.	1.00
AJO	Modify September and October 2008 download analyses to include vendor and customer analyses.	0.60
AJO	Review and organize August and October 2008 trucking files e-mailed by J. Finchum.	0.40
AJO	Convert September 30, 2008 detailed accounts receivable to Excel using Able2Extract, including numerous attempts and selecting best version for making corrections.	1.00
AJO	Begin corrections to the converted September 30, 2008 detailed accounts receivable report.	2.70
11/04/2011	EML Review fraudulent invoice activity relating to invoices outstanding at 9-30-08, including review of related month-end borrower certificates and prepare expanded schedule regarding same, including invoicing and payment activity tied to T. P. Gibson's fraudulent invoices at 9-30-08 for use in the Peoples Bank litigation.	2.90
EML	Telephone calls with the ELC staff regarding needed support for fraudulent transactions at 9-30-08.	0.70
EML	Telephone conference call with K. Toner of Baker & Daniels, P. O'Malley and A. Omori of DSI regarding preparing for the Peoples Bank deposition.	0.40
EML	Prepare analysis of changes to profile of accounts receivable between 9-30-08 and 10-31-08 for use in the Peoples Bank matter.	1.20
PJO	Telephone conference call with K. Toner, L. Lynch and A. Omori to discuss the litigation strategy for Peoples Bank.	0.40
PJO	Initial review of the accountants workpapers for September 2008.	0.60
PJO	Analysis of various assets reported by Eastern as of September 30, 2008.	0.60
AJO	Complete corrections to the September 30, 2008 converted accounts receivable report.	3.80
AJO	Review Fifth Third Bank's statements on hand for September and October 2008 and e-mail to B. Royalty requesting additional account statements.	0.20
AJO	Download fiscal years 2008 and 2009 audit workpapers to the shared drive per the request of P. O'Malley.	0.60
AJO	Print sample invoice packages for review with P. O'Malley to discuss attributes.	0.20
AJO	Telephone conference call with K. Toner of Baker & Daniels, P. O'Malley and L. Lynch regarding solvency analysis issues, findings and work-in-process.	0.40
AJO	E-mail to B. Royalty requesting October 2008 cash receipts journal from month end reports.	0.20
AJO	E-mails to and from B. Royalty requesting and reviewing account analysis statements for September and October 2008.	0.40
AJO	Review fiscal years 2008 and 2009 download files with T. P. Gibson activity analyses and e-mail same to D. DeNeal of Baker & Daniels with detailed comments.	0.30
AJO	Review audit workpapers to confirm adjustment to the September 30, 2008 accounts receivable to reconcile accounts receivable detail report to audited financial statements.	0.50
AJO	Note related party and unsupported transaction adjustments on the September 30, 2008 accounts	

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		HOURS
	receivable detail and post totals to solvency analysis.	0.60
	AJO Prepare analysis of cash disbursements to related parties from October 1, 2008 to October 10, 2008.	0.40
11/07/2011	EML Prepare schedule of cash receipt and disbursement activity by customer for September and October 2008, and reconciling of differences to balances of unsupported activity noted in the summary as compared to the detailed file.	3.40
	PJO Telephone conversation with K. Toner regarding schedule and information required for the People's Bank trial.	0.20
	PJO Analysis of payments received from and made to Gibson-related entities in late September and early October 2008.	2.20
	AJO Continue development of cash receipts and disbursements worksheets by vendor for November and December 2008 from the download file.	0.80
	AJO Prepare summary worksheets for T. Gibson and related party cash receipts and disbursements for November and December 2008.	0.70
	AJO Additional analysis of early October 2008 cash receipts searching for large components of \$24 million of checks issued in excess of deposits on September 30, 2008 financial statements.	1.20
	AJO Research disbursements charged to mark up account from September through November of 2008.	0.40
	AJO Review invoice packages e-mailed by J. Finchum for completeness and remove extraneous pages.	1.50
	AJO E-mails and telephone conversations with B. Royalty requesting September 30, 2008 outstanding check list.	0.30
	AJO Attempts to convert the September 30, 2008 outstanding check list to Excel; would not cleanly convert.	0.40
	AJO Analysis of the September 30, 2008 outstanding checks and research dates that checks over \$50,000 cleared.	1.00
	AJO Prepare analysis of cash receipts between October 22, 2008 and October 29, 2008 per the request of L. Lynch.	0.90
	AJO Research in the Fifth Third Bank statements and reports for canceled check copies.	0.80
	AJO Analysis of cash receipts and disbursements for late September and early October 2008.	1.10
11/08/2011	EML Prepare analysis of excess cash receipts versus deposits to the changes in accounts receivable balances between 9-30-08 and 10-30-08 in order to trace disbursements to T.P. Gibson.	1.80
	EML Review fiscal 2008-2009 distribution activity in general ledger account number 9012 in order to trace distributions to T.P. Gibson.	0.70
	PJO Telephone conversation with K. Toner regarding change in deposition schedule and format for report.	0.20
	PJO Analysis of cash and general ledger activity at September 30th and thereafter to identify Thomas Gibson and affiliated activity.	2.30
	AJO Review e-mail from B. Royalty regarding requested deposit documentation and print same for P. O'Malley.	0.20

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		HOURS
	AJO Continue analysis of Eastern's cattle transactions from September through December 2008.	1.80
	AJO Research selected customer activity in October 2008 per the request of L. Lynch.	0.90
	AJO Analyze notes receivable per fiscal year 2008 audit workpapers for solvency analysis.	1.30
	AJO Finish reviewing documents for unsupported cattle sales for solvency analysis and e-mail to J. Finchum regarding additional documents required.	1.20
	AJO Analyze accounts payable per audit workpapers and tie to financial statements.	0.70
	AJO Briefly review cattle payables report as of September 2008 and telephone conversations with B. Royalty regarding cattle payables report.	0.30
	AJO Continue review and documentation related to solvency analysis as of September 30, 2008.	1.10
11/09/2011	EML Review and prepare changes to the related party account schedule for 9-30-08 and distribute same to P. O'Malley and A. Omori.	1.30
	EML Review the monthly summary disbursement data for fiscal years 2008-2009 in order to establish expanded circle of co-conspirators in unsupported transaction scheme for further potential recovery action by the trustee.	2.60
	EML Evaluate and summarize source of payments for unsupported accounts receivable transactions outstanding at 9-30-08 and trace same to ELC disbursements to same in order to establish expanded co-conspirator counterparties as possible additional areas of recovery for the estate.	1.50
	AJO Prepare fiscal year 2009 analysis of purchases by vendor by month, disbursements by vendor by month, sales by customer by month and cash receipts by-customer by month.	0.60
11/10/2011	PJO Review of bank statement activity received from K. Toner and request further documentation.	0.20
11/11/2011	PJO Preparation of the expert report in the People's Bank litigation.	2.30
11/14/2011	EML Review accounts receivable balances for months ended 8-30-2008/9-30-2008 and 10-30-2008 and related changes in the unsupported transactions.	0.80
	EML Telephone call with P. O'Malley regarding month end borrowing base changes in the periods approximate to 9-30-2008 related to the People's Bank matter.	0.70
	EML Review cash receipt and disbursement activity for unsupported transactions for September 2008 in order to trace related impact on collateral base and related solvency analysis.	2.60
	EML Telephone call with S. Abbot of ELC regarding cash receipt timing of payments from the Breitschprecher invoices in 2008.	0.40
	EML Telephone calls to ELC's staff regarding uncollected funds balances and e-mails regarding same to P. O'Malley.	0.60
	AJO Locate and e-mail September 30, 2008 outstanding check list to P. O'Malley.	0.20
	AJO Review expense payables report as of September 30, 2008; identify related party and unsupported	



## Eastern Livestock

		HOURS
	transaction vendors and prepare schedule of same.	1.20
AJO	Review cattle payable report as of September 30, 2008; identify related party and unsupported transaction vendors and add to expense payables schedule.	0.80
AJO	Reconcile cattle and expense payables at September 30, 2008 to financial statements through review of audit workpapers.	0.60
AJO	Telephone conversations with L. Lynch, B. Royalty and V. Weidman regarding collected bank balances, forward e-mail with account analysis statement to V. Weidman regarding request for the Fifth Third Bank statements with collected balance information.	0.40
AJO	Prepare August and September 2008 pivot table reports for purchases by vendor, disbursements by vendor, sales by customer and cash receipts by customer.	1.50
AJO	Research payees for selected checks per the request of P. O'Malley.	0.40
AJO	Detail e-mail to B. Royalty requesting copies of deposits over \$100,000 on September 29th and 30th of 2008.	0.20
AJO	Research in 2007-2008 download file for selected East-West Trucking transactions per the request of L. Lynch.	0.80
PJO	Analysis of loan activity and borrowing base certificates for September and October 2008.	1.50
PJO	Analysis of outstanding checks as of September 30, 2008 and subsequent clearings.	0.40
PJO	Telephone conversation with L. Lynch regarding solvency issues at September 30, 2008.	0.70
PJO	Analysis of cash receipts and cash disbursements on and around September 30, 2008.	0.60
PJO	Continue drafting expert report.	3.00
11/15/2011	EML Evaluate the impact of the September 2008 loans from Agri Beef and Cattlemen's on September 2008 accounts receivable activity for use in the People's Bank litigation.	2.50
EML	Prepare and distribute the summary of the newly-identified payments made by Agri Beef to ELC relating to the original loan made to T.P. Gibson in September 2008.	1.10
EML	Review solvency analysis prior to the distribution.	0.30
EML	Review detail of cattle shipped to Agri Beef pursuant to contract 15150 and impact on payments related to loans to T.P. Gibson.	0.80
AJO	Review e-mail and attachment from B. Royalty with late September deposit information and forward file to P. O'Malley.	0.20
AJO	Discussion with P. O'Malley regarding status and e-mail to B. Royalty requesting copy of original borrowing base report for September 25th, as we have the "#2" copy.	0.20
AJO	Telephone conference call with L. Lynch and V. Weidman regarding selected deposits.	0.20
AJO	Prepare pivot table of deposits by customer by day for September 15th - 30th of 2008.	0.50
AJO	Continue analysis of download file for \$998,500 deposit and e-mail to L. Lynch regarding same.	0.30
AJO	Detail e-mail to B. Royalty requesting June through August and October through December of 2008 bank	



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			HOURS
		reconciliations with outstanding check lists.	0.20
AJO		Prepare list of disbursements to Superior Livestock for September and October of 2008.	0.60
AJO		Revise draft solvency analysis per input from P. O'Malley and L. Lynch.	1.60
AJO		Locate and transfer files supporting solvency analysis to the shared drive.	1.20
PJO		Continue revisions and refinements to the expert report in the People's Bank litigation.	3.50
PJO		Assemble supporting documentation used in the expert report.	0.80
PJO		Analysis of check clearing dates for checks issues in September and October.	0.60
PJO		Update analysis of loan activity based upon additional information received.	0.40
11/16/2011	EML	Review and edit coding on outstanding checks listing for the 2008 solvency analysis.	0.60
	EML	Review and prepare summary of Agri Beef's transactions related to the 2008 loan activity.	0.80
	AJO	E-mails from and to L. Lynch regarding solvency analysis and research regarding same.	0.30
	AJO	Create PDF document regarding \$998,500 cash receipt per request of P. O'Malley.	0.20
	PJO	Assemble files in support of the expert report.	0.70
11/17/2011	EML	Review the solvency memorandum prior to the final distribution.	0.60
	EML	Review additional Agri Beef documentation regarding loan activity and prepare further reconciliation of tracing misapplied payments to wire transfers by ELC.	2.10
	EML	Telephone call with P. O'Malley regarding additional information gathered pertaining to payments of accounts receivable to ELC.	0.40
	AJO	Create analysis worksheets for AgriBeef and Supreme Feeders for October and November of 2008.	1.40
	AJO	Create analysis worksheets for Agri Beef and Supreme Feeders for September of 2008.	0.50
	PJO	Continue revisions and refinement to the expert report in the People's Bank litigation.	4.50
11/18/2011	PJO	Continue revisions and refinement to the expert report in the People's Bank litigation, sign and send to counsel.	3.00
11/21/2011	PJO	Compile files relating to the expert report in the People's Bank litigation and coordinate sending to counsel.	0.80
11/28/2011	PJO	Telephone conversation with K. Toner regarding status of People's Bank deposition.	0.10
11/29/2011	PJO	Analysis of the transaction with Cattlemen's and Tommy Gibson to evaluate whether there is any impact on the expert report previously issued.	0.40
12/09/2011	PJO	Review correspondence regarding evidence to be submitted at the People's Bank hearing.	0.10
12/12/2011	PJO	Telephone call with K. Toner regarding preparation for Wednesday's hearing.	0.20

## Eastern Livestock

			HOURS	
	PJO	Review of motion "In Limine" of O'Malley testimony.	0.40	
	PJO	Review of response to "In Limine" motion.	0.20	
	PJO	Preparation for expert witness testimony on Wednesday in the People's Bank litigation.	0.70	
12/28/2011	PJO	Telephone conversation with K. Toner regarding scheduling and preparation for upcoming deposition in the People's Bank litigation.	0.20	
	PJO	Review of correspondence between counsel for the trustee and counsel for People's Bank regarding information sharing, witnesses and scheduling.	0.20	
	PJO	Assemble files and e-mails in response to discovery request.	0.40	
01/04/2012	PJO	Analysis of cash transactions with T. Gibson and affiliates relative to the Peoples' Bank litigation.	0.30	
01/05/2012	PJO	Correspondence with counsel from Faegre Baker Daniels regarding additional information relative to the Peoples' Bank litigation.	0.20	
	PJO	Continue research into cash activity with T. Gibson and affiliated entities in late 2008.	0.60	
		Lit. Sup.-Peoples Bank	151.40	62,639.00
11/14/2011	EML	Telephone call with S. White of Hoover Hull regarding fund collection summary.	0.30	
11/15/2011	EML	Telephone call with S. White of Hoover Hull regarding the cash disbursement schedule.	0.80	
11/22/2011	EML	Telephone call with S. White of Hoover Hull regarding questions relating to returned checks between ELC and Fifth Third.	0.30	
12/28/2011	EML	Prepare summary file regarding all data previously sent to S. White of Hoover Hull as requested by H. Mappes of Baker & Daniels.	0.20	
01/12/2012	EML	Review J. Carr's e-mail correspondence regarding possible preference actions prior to call regarding same.	0.40	
	EML	Review the October 31, 2010 aging prior to the conference call with J. Carr regarding possible changes in collateral levels.	0.50	
	EML	Telephone conference call with J. Carr, T. Hall, K. Toner and J. Jaffe of Faegre Baker Daniels and S. White of Hoover Hull regarding collateral analysis during 90 days prior to bankruptcy.	1.80	
	EML	Telephone call with A. Omori to discuss analysis work relating to net collateral position.	0.40	
	EML	Telephone call with the ELC staff seeking information for collateral analysis project for J. Carr of Faegre Baker Daniels.	0.30	
	EML	Prepare information relating to borrowing base data for the 90-day period prior to bankruptcy and begin analysis of same.	1.90	
	EML	Telephone call with P. O'Malley and A. Omori regarding development of work program related to collateral analysis during 90 days prior to the bankruptcy.	0.80	
	EML	Prepare summary of borrowing base changes for September and October 2010 for use in preference		

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		HOURS
	analysis.	0.80
AJO	Begin review of FY2011 download file to analyze the loan account activity.	0.80
AJO	Research FY2010 and 2011 sales by customer.	0.80
AJO	Telephone conference call with P. O'Malley and L. Lynch regarding loan activity analysis.	0.80
AJO	Research regarding information available in files received from Fifth Third Bank in response to November 2010 discovery request.	0.50
PJO	Telephone conference call with A. Omori and L. Lynch regarding new project on evaluating potential preference to Fifth Third Bank.	0.80
PJO	Initial review of the information available relevant to the Fifth Third Bank preference project.	0.60
01/13/2012	EML Telephone call with the ELC staff regarding aging values at September 7, 2010 versus borrower's certificates.	0.30
EML	Prepare summary of collateral values for September and October 2010 for further use in preference analysis.	1.70
EML	Telephone call with S. White of Hoover Hull regarding negative collected funds issue and possible need for additional information related thereto.	0.60
EML	Review company-generated system inventory reports for September 3rd and 7th and reconcile same to related borrower's certificates.	0.80
AJO	Locate Fifth Third Bank's statements for October and November 2010 in shared drive for tracing of transactions.	0.40
AJO	Extract September 2010 accounts receivable activity from download file.	0.80
01/16/2012	EML Review and reconcile aging from the ELC system dated 9-1-10 to the original submitted to the bank for the same date.	1.40
AJO	Analyze September 2010 cash receipts to determine receipts from suspect accounts.	0.70
01/17/2012	EML Prepare reconciliation of cash collections to information provided to Fifth Third, as well as schedule tracking borrowing base changes relating to reporting metrics and tracing of cash receipt discrepancies between checks returned from related parties and data prepared from ELC's records regarding same.	3.10
AJO	Analyze October 2010 cash receipts from download file.	0.80
AJO	Research VTIK cash receipts for October and November 2010.	0.90
AJO	Analyze over/under payments ledger account for October 2010 in the download file.	1.20
01/18/2012	EML Prepare additional changes to related party cash receipts and disbursements, and tracing same for method of application to the collateral base.	1.60
01/19/2012	EML Prepare further schedule reconciling bank activity, borrower's certificate activity and tracing of non-accounts receivable cash from the company's records to the bank statement activity.	2.30

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			HOURS
	AJO	Prepare analysis of the September 2010 cash transactions posted against over/under payments.	1.40
01/20/2012	EML	Prepare reconciliation of the September account activity from bank statements to related borrower's certificates.	1.50
01/23/2012	EML	Prepare further changes to the borrowing certificate reconciliation to the bank statements.	1.60
	AJO	Begin preparation of September's accounts receivable rollforward schedule.	1.10
01/24/2012	EML	Prepare reconciliation of the borrowing certificates to download the file to bank statements for October 2010 between ELC and Fifth Third.	1.90
	EML	Telephone calls with S. White of Hoover Hull regarding change in ELC's method of accounting for cash receipts and disbursements for GP Cattle and VTIK which occurred in October 2010.	0.70
	AJO	Continue preparation of September 2010 accounts receivable rollforward.	1.50
	AJO	Continue rolling forward September accounts receivable through the end of the month.	2.00
	AJO	Calculate differences between rolled forward balance and September 30th aging report, including researching differences.	1.00
01/25/2012	EML	Prepare additional changes to the reconciliation of collateral activity between ELC books, collateral certificates and impact on the loan balance with Fifth Third.	1.60
	AJO	Continue refinements to the September 2010 rollforward by customer.	1.10
01/26/2012	EML	Prepare additional edits to the borrowing base and collateral analysis tying activity to aging details.	1.60
	PJO	Analysis of accounts receivable activity for September 2010.	0.40
	AJO	Revise September 2010 accounts receivable rollforward file.	0.60
01/27/2012	EML	Prepare further analysis of tracing of cash receipts and sales to borrower's certificate data points and the accounts receivable rollforward file, including an e-mail summary of the conclusions to P. O'Malley and A. Omori for further use in tracking collateral changes.	2.30
01/30/2012	EML	Prepare summary schedule of unsupported invoices for periods under review for the preference analysis for Fifth Third.	2.90
02/01/2012	EML	Review R. Smith's unsupported accounts receivable file in order to further trace associated payment activity.	0.40
	EML	Review detail invoice summary file for September and October 2010 and make edits thereto prior to delivery to ELC's staff regarding next steps.	0.60
	AJO	Analyze fiscal year 2010 and 2011 download files to produce invoice listing for September 1st through December 6, 2010 for research by the New Albany staff.	1.40

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			HOURS
02/02/2012	EML	Prepare additional detail of daily unsupported transactions for incorporation into the collateral analysis file for use in the Fifth Third preference analysis.	2.50
	PJO	Review of receivable listings relative to the change in the collateral for Fifth Third.	0.70
	AJO	Prepare listing of sales invoices from August 31, 2010 accounts receivable aging and combine with September 2010 through December 2010 invoices for review by the New Albany staff.	2.40
	AJO	Prepare files for accounts receivable tracing and e-mail files to B. Royalty.	0.50
02/03/2012	EML	Review unsupported transactions files for the end of October 2010 and the first week of November 2010 and incorporate same into Fifth Third's preference analysis worksheet.	2.60
	AJO	Analyze differences in accounts receivable rollforward to November 22, 2010 compared to accounts receivable trial balance previously obtained.	3.40
	AJO	Review invoice list with invoices identified as "air cattle", including preparing file for indexing with download file.	0.60
	AJO	Organize download file with attributes denoting air cattle invoices and test same.	1.00
02/05/2012	AJO	Prepare download file for complete rollforward, adding attributes for air or real cattle transactions for sales invoices and cash receipts.	1.80
	PJO	Prepare outline of the presentation to be made to attorneys as to analysis of Fifth Third Bank's collateral position.	0.30
02/06/2012	EML	Analyze activity in the YCB account for impact on Fifth Third's loan balance and liquidity position, including telephone call with ELC's staff regarding same.	2.70
	EML	Review the Fifth Third Bank statement activity for October 2010 and November 2010 in order to identify needed information relating to deposits.	0.70
	EML	Prepare collected balance information for inclusion into the bank account daily activity files for use in the Fifth Third preference analysis.	1.10
	AJO	Roll forward accounts receivable balances by customer from August 31, 2010 to November 30, 2010.	3.30
	PJO	Analysis of customer checks that were returned nonsufficient funds.	0.70
	PJO	Analysis of activity per the company's borrowing base certificates during the 90 days prior to the bankruptcy.	0.80
	PJO	Preparation of presentation to counsel of our findings on relative collateral position of Fifth Third Bank during the 90 days prior to the bankruptcy.	2.00
02/07/2012	EML	Prepare reconciliation of the stop payment checks.	1.50
	EML	Prepare for presentation to K. Toner and J. Carr of Faegre Baker regarding collateral position of Fifth Third during the 90-day preference period.	0.40
	AJO	Reconcile unsupported invoices per L. Lynch's	

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			HOURS
		analysis to rollforward file and revise download file to incorporate same.	1.40
	AJO	Research cash activity in download file for accounts receivable rollforward.	1.60
	PJO	Continue preparation of presentation and prepare for meeting tomorrow at Faegre Baker Daniels to review change in relative position of Fifth Third Bank during the 90 days prior to the bankruptcy.	2.50
02/08/2012	EML	Attend the meeting with K. Toner, J. Carr and T. Hall of Faegre Baker, and S. White of Hoover Hull to review and discuss DSI's summary of the collateral changes during the 90-day preference period.	4.00
	PJO	Meeting at Faegre Baker Daniels with K. Toner, T. Hall, J. Hall, L. Lynch and S. White to review status of analysis of the relative collateral position of Fifth Third Bank.	4.00
02/09/2012	EML	Review GP Cattle's checking information for use in the analysis of changes in the Fifth Third collateral position during the 90-day preference period and begin to prepare the schedule of the activity between GP, ELC and TPG for selected periods in September 2010, October 2010 and November 2010.	2.20
	AJO	Review addbacks to accounts receivable aging and document same as reconciling items on accounts receivable rollforward reconciliation.	2.10
	PJO	Develop template to track cash transfer activity between Eastern Livestock, T. Gibson and G. Gibson accounts.	0.80
	PJO	Analysis of cash activity relating to the kiting activity between T. Gibson, G. Gibson and Eastern Livestock.	0.70
02/10/2012	EML	Review ELC's inventory reports received from the staff relating to unsupported transactions at September 7, 2010.	1.40
	EML	Prepare tracing schedule of the unsupported cash transactions between ELC, GP Cattle and T.P. Gibson for use in Fifth Third's preference analysis.	3.30
	AJO	Review invoice package scans for information related to unlocated differences on accounts receivable reconciliation.	1.40
	AJO	Review the T. Gibson and VTIK payments to ELC per the request of L. Lynch.	0.40
	AJO	Review and set up accounts receivable rollforward and reconciliation file for research of selected items by the New Albany staff.	0.40
	AJO	Search download file for selected T. Gibson checks, including e-mails from and to P. O'Malley regarding same.	0.30
	AJO	Search T. Gibson's download file for selected disbursements to determine payee.	0.20
	PJO	Analysis of check kiting activity in Eastern, T. Gibson and G. Gibson accounts to determine amount of liquidity provided from kiting activity.	1.50
02/13/2012	EML	Prepare schedule tracing kite activity between the bank accounts of GP Cattle, T.P. Gibson and ELC during the 90-day preference period.	2.20
	AJO	Prepare analysis of T. Gibson's deposits from	

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			HOURS
		September through November of 2010 from his download file.	0.50
	AJO	Review B. Royalty's research into accounts receivable rollforward differences, including incorporating research into reconciliation schedule.	1.20
02/14/2012	EML	Prepare the schedule of checking activity between the checking accounts of T.P. Gibson, GP Cattle and ELC accounts for use in preference analysis.	2.90
02/16/2012	EML	Prepare summary of the returned items' original post dates.	0.60
	EML	Telephone call with S. White regarding the call with representatives from Fifth Third tomorrow.	0.70
	PJO	Analysis of cash and kiting activity at September 6, 2010 and November 1, 2010 and prepare memo summarizing findings.	2.50
02/17/2012	EML	Prepare information requested by S. White of Hoover Hull regarding change in deposit procedures for related party checks in October.	1.50
	EML	Prepare the inventory schedule for the 90-day preference period.	1.70
	EML	Review the accounts receivable rollforward file received from A. Omori.	0.80
	EML	Review the memo on the bank statement summary of activity summarizing the November 2010 bank activity.	0.60
	EML	Telephone call with P. O'Malley regarding the bank statement summary memo and further discussion of inventory rollforward.	0.50
	AJO	Review and update accounts receivable rollforward reconciliation.	0.60
	AJO	Prepare rollforward of inventory activity from download file.	1.30
	PJO	Telephone conversation with L. Lynch regarding discussing results of tracing bank activity at November 1, 2010 and September 6, 2010 and revisions to draft memo.	0.50
	PJO	Continue analysis of the cash activity and kiting activities around November 1, 2010 and September 6, 2010 to determine the impact of the September 6th hypothetical bankruptcy filing on cash and Fifth Third loan balances.	0.80
	PJO	Prepare spreadsheet of cash, accounts receivable, inventory, loan balance and kiting exposure as of September 6, 2010 and December 6, 2010.	1.20
02/20/2012	EML	Prepare accounts receivable summary by account type for use in the 90-day preference analysis.	2.10
	EML	Review the inventory information provided by ELC's staff relating to the Branch 24 inventory related to the preference analysis.	1.50
	EML	Prepare changes to the inventory's value for September 6th based upon further review of the stale inventory values contained in the Branch 24 inventory.	1.30
	EML	Review draft collateral analysis summary and provide comments regarding same to P. O'Malley.	0.80
	PJO	Continue refinement of the analysis of collateral position of Fifth Third Bank during the ninety days prior to the bankruptcy.	3.00



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			HOURS
	AJO	Modify the inventory rollforward file to include results by branch.	0.70
	AJO	Research in download file to verify that no November disbursements cleared the bank.	0.80
	AJO	Reconcile interpleader schedule per the accounts receivable liquidation analysis to L. Lynch's interpleader schedule.	1.40
	AJO	Review and update accounts receivable liquidation analysis for interpleader presentation.	1.30
02/21/2012	PJO	Refinement of memo on the check kiting scheme and impact on collected cash balances.	0.70
	PJO	Revisions and refinements to the analysis of changes in Fifth Third's collateral during the 90 days prior to the bankruptcy.	2.00
02/22/2012	EML	Telephone call with S. White of Hoover Hull regarding review of changes in the reporting practices during September and October 2010.	1.20
	EML	Prepare and distribute requested items to S. White of Hoover Hull regarding bank statements for cash collateral and operating accounts for September and October 2010.	0.50
	EML	Review field examinations sent by S. White of Hoover Hull.	0.30
	PJO	Continue revisions and refinement of the analysis of Fifth Third's collateral position during the ninety days prior to the bankruptcy.	1.50
02/23/2012	EML	Review field examinations and provide comment to same to S. White of Hoover Hull.	1.40
	EML	Review materials for the conference call with Faegre Baker regarding collateral position during the preference period.	0.80
	EML	Telephone conference call with T. Hall, J. Carr and K. Toner of Faegre Baker and J. Hoover of Hoover Hull regarding summary memo on collateral position changes during the 90-day preference period.	1.20
	PJO	Telephone conference call with J. Carr, T. Hall, L. Lynch, J. Hoover and S. Farrell to discuss preliminary draft of the Fifth Third collateral analysis.	1.20
02/27/2012	EML	Prepare modifications to informational summary for J. Carr of Faegre Baker.	3.20
	AJO	Telephone conversation with J. Finchum regarding invoice documentation project.	0.20
02/28/2012	EML	Review purchase and sales recap activity by branch provided by ELC's staff, compare related inventory relief to new sales transactions previously documented and impact on remaining inventory balance.	1.40
	EML	Review the proposed modifications to the kite tracing schedule and trace same to source documents.	0.70
	EML	Review new invoice file summary listing prepared by the ELC staff and reconcile same to related inventory changes.	0.70
	AJO	Continue review of adjustments to accounts receivable rollforward reconciliation.	1.00
	AJO	Review download file in conjunction with evaluation of accounts receivable reconciliation.	0.90

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			HOURS
02/29/2012	PJO	Review of refined inventory analysis prepared by L. Lynch and update collateral analysis.	0.80
	EML	Telephone call with the ELC staff regarding changes posted to the branch inventory reports seeking explanation of same.	0.30
	EML	Prepare final edits to the inventory summary, including several calls to ELC's staff regarding same.	1.70
	EML	Review the final version of cash activity schedule.	0.40
	EML	Review the final version of changes in the collateral position during the 90-day preference period.	0.40
03/01/2012	SLF	Conversion of bank statements into Excel to analyze and quantify checks returned by Fifth Third.	4.00
	PJO	Analysis of bounced disbursement check activity at Fifth Third Bank in November 2010.	0.70
	PJO	Update analysis of change in Fifth Third Bank's collateral based on refined inventory analysis and forward to counsel.	1.20
03/02/2012	PJO	Review and revise files of disbursement checks that were returned in the first part of November 2010.	0.40
	EML	Review bounced check vendor listing and provide feedback to A. Omori regarding needed modifications.	0.40
	AJO	Revise the returned check file to add full customer names.	0.40
03/05/2012	EML	Review and mark up original memo from J. Carr of Faegre Baker and edits from K. Toner relating to the Fifth Third preference activity.	1.80
	SLF	Analysis related to check kiting and the Fifth Third Bank bounced checks.	2.80
03/06/2012	SLF	Finalize the listing of all Fifth Third's bank checks that have bounced by payee.	2.80
03/07/2012	EML	Telephone call with the ELC staff regarding missing check payees.	0.20
	EML	Review return item file for November 18th in order to locate missing check payee data, including review of completed file and distribution of same to S. Farrell for further editing.	0.70
	EML	Compile additional data for inclusion in summary memo relating to Fifth Third bank activity during the 90-day preference period.	1.20
	SLF	Review e-mail from Sean White regarding bounced Fifth Third checks; create a schedule reconciling to the listing in the DSI analysis.	1.60
	SLF	Update listing of all Fifth Third Bank's bounced checks.	2.40
	AJO	Analysis of T. Gibson's 2009-2010 download file for disbursement activity, including M. Koller for vendor/customer "GDeal," as well as comprehensive summary.	1.80
03/09/2012	EML	Review the updated memo on the preference claims and provide edits of same to D. DeNeal of Faegre Baker.	0.70
	PJO	Assemble exhibits to Faegre Baker Daniels memorandum on the analysis of Fifth Third's collateral.	0.40

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			HOURS
03/13/2012	EML	Telephone call with S. White of Hoover Hull regarding deposit and disbursement activity between ELC and T.P. Gibson during 2009.	0.20
03/14/2012	EML	Review general ledger detail supplied by S. White of Hoover Hull regarding activity in the mark up account.	0.50
	EML	Telephone call with S. White of Hoover Hull regarding activity in mark up/mark down account during 2009.	0.40
03/16/2012	EML	Review non-GP and VTIK cash receipts for September 7, 2010 in order to identify additional bogus deposits.	0.80
	EML	Telephone call with T. Hall of Faegre Baker regarding questions relating to bank deposits after November 1, 2010.	0.80
03/19/2012	EML	Telephone call with ELC's staff regarding background of certain cash receipts received by ELC on September 7, 2010.	0.20
03/20/2012	EML	Review the draft report on investigation of Fifth Third and the check kiting scheme at ELC.	0.90
05/15/2012	EML	Prepare for conference call regarding Fifth Third's change in collateral position prior to the telephone call with J. Carr and J. Knauer.	0.80
05/18/2012	PJO	Review of materials in anticipation of conference call with J. Knauer and J. Carr.	0.30
	PJO	Telephone conference call with J. Knauer, J. Carr and L. Lynch to discuss the Fifth Third preference analysis.	0.60
	EML	Telephone conference call with J. Carr of Faegre Baker, J. Knauer, trustee, and P. O'Malley regarding Fifth Third's change in collateral position.	0.60
	EML	Review the Fifth Third bank statements and borrower certificates in order to reconfirm collateral position as of September 7, 2010.	0.40
	AJO	Research accounts receivable and cash balances as of September 7, 2010 per the request of L. Lynch.	0.30
05/21/2012	PJO	Correspondence with J. Carr and J. Knauer regarding presentation of cash on hand in the collateral analysis.	0.20
05/29/2012	PJO	Review of correspondence from Rubin & Levin regarding comments in the improvement in the collateral position computation.	0.20
	EML	Review of letter from Greenbaum regarding change in collateral position prior to the call tomorrow.	0.40
05/30/2012	EML	Telephone conference call with J. Carr, T. Hall, K. Toner of Faegre Baker and J. Knauer, trustee, regarding addressing correspondence from Rubin Levin.	0.50
	EML	Prepare footnote cross-reference schedule on change in collateral position document for J. Carr of Faegre Baker.	1.10
06/02/2012	PJO	Prepare memorandum and supporting exhibits in	

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			HOURS
		response to questions raised in the May 24, 2012 letter from Rubin & Levin.	2.00
06/04/2012	EML	Review the updated change in collateral position information from P. O'Malley.	1.40
	PJO	Update memorandum on response to issues raised by Rubin & Levin and forward documents to L. Lynch.	0.30
08/03/2012	EML	Review document from J. Carr of Faegre Baker regarding improvement in position prior to telephone call regarding same.	0.80
	EML	Telephone conference call with J. Carr and T. Hall of Faegre Baker and P. O'Malley regarding J. Carr's response to change in collateral position document.	0.60
	PJO	Review draft memo of The Improvement in Position Preference Analysis and provide comments thereon.	0.30
	PJO	Telephone conference call with J. Carr, T. Hall and L. Lynch to discuss draft memo of The Improvement in Position Preference Analysis.	0.50
09/04/2012	EML	Telephone call with T. Hall regarding the change in collateral position computations.	2.40
09/05/2012	EML	Review cash receipt and disbursement profile for September and October 2010 relating to apparent build up in accounts receivable and prepare e-mail response to T. Hall of Faegre Baker regarding same.	1.20
	EML	Telephone call with T. Hall of Faegre Baker regarding ELC's cash receipts and sales profile during October.	1.00
	AJO	Verify cash receipts for 11/1/10-11/4/10 for selected customers by tracing to check copies.	1.00
	AJO	Create pivot table for the November cash receipts and stop payments from download file.	0.60
	AJO	Continue research for details of stop payments posted in November 2010.	1.10
09/06/2012	EML	Review the schedule relating to deposits during early November, including telephone call with ELC's staff in order to research additional data.	0.40
	AJO	Continue research and preparation of the schedule related to the November 2010 cash receipts and stop payment activity.	0.80
09/07/2012	EML	Review detail of components of cash receipts and stop payment activity and distribute same to T. Hall of Faegre Baker.	0.30
09/12/2012	EML	Meeting with T. Hall and J. Carr of Faegre Baker and J. Knauer, trustee, to discuss change in collateral position.	4.20
	PJO	Participate in conference call with J. Knauer, J. Carr, T. Hall and L. Lynch to review analysis of change in position in Fifth Third Bank and prepare for possible trial.	2.80
09/19/2012	EML	Prepare the schedule of lost inventory value for Branch 28.	0.60
09/21/2012	EML	Prepare schedules sorting liquidation buckets by related vendor per request by J. Carr of Faegre Baker.	2.50

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			HOURS	
09/25/2012	EML	Prepare updates to the changes to the collateral position based upon the updated inventory data points derived from reconciliation of the filed claims to the remaining inventory levels.	2.90	
09/26/2012	AJO	Summarize purchase activity between October 26nd and November 8th, including preparation of the file for the staff to research.	1.90	
09/27/2012	EML	Review and reconcile the claim schedule with ELC's inventory records to identify additional reversed cattle purchases and seized cattle values.	2.30	
09/28/2012	EML	Prepare the updated changes in the collateral position, including review of all detail for each asset category and distribute same to T. Hall of Faegre Baker.	2.50	
	AJO	Update the Fifth Third collateral position summary, including telephone conversations with L. Lynch regarding same.	0.60	
10/01/2012	EML	Prepare updated schedules and activity summary regarding collateral position.	2.10	
		Lit. Sup.-5/3 Preference	237.50	96,393.00
FOR THE FOREGOING PROFESSIONAL SERVICES RENDERED:			2496.30	935,821.25

RECAPITULATION

CONSULTANT	HOURS	HOURLY RATE	TOTAL
P. J. O'Malley	2.00	\$267.50	\$535.00
P. J. O'Malley	6.00	275.00	1,650.00
P. J. O'Malley	43.50	535.00	23,272.50
P. J. O'Malley	49.10	550.00	27,005.00
A. J. Omori	31.50	185.00	5,827.50
A. J. Omori	42.00	187.50	7,875.00
A. J. Omori	331.70	370.00	122,729.00
A. J. Omori	790.80	375.00	296,550.00
S. L. Farrell	54.80	215.00	11,782.00
E. M. Lynch	31.50	192.50	6,063.75
E. M. Lynch	19.00	197.50	3,752.50
E. M. Lynch	350.90	385.00	135,096.50
E. M. Lynch	743.50	395.00	293,682.50

TOTAL CURRENT WORK 935,821.25

BALANCE DUE \$935,821.25